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Texas Comptrollers' reports

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Biennial report of the Comptroller ... <1st (1847)>, <1856 and 1857>, <September 1, 1867, to August 31, 1869>

Report of the Comptroller of the State of Texas, <two years terminating October 31, 1855>

Annual report of the Comptroller ... <fiscal year ending Aug 31st, 1863>, <September 1, 1869, to August 31, 1870>

Condensed from Comptroller's report, <Aug. 31, 1863, to June 8, 1865>

ANNUAL REPORT

OF THE

Comptroller of Public Accounts,

STATE OF TEXAS,

FROM SEPTEMBER 1, 1869, TO AUGUST 31, 1870.

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STATE OF TEXAS

AUSTIN:

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REPORT.

OFFICE OF COMPTROLLER OF PUBLIC ACCOUNTS, }
STATE OF TEXAS, }
AUSTIN, November 30, 1870. }

To his Excellency,
E. J. DAVIS,
Governor of Texas

SIR: In compliance with section three of the act of eleventh of April, 1846, we have the honor to submit the following report, exhibiting a complete statement of the funds of the State, of its revenues, and of the public expenditures, from the first day of September, 1869, to the thirty-first day of August, 1870, inclusive, together with such suggestions and remarks as we deem it our duty to lay before you.

The tabular statements accompanying this report have been carefully compiled from the records of this office, and as they explain themselves and will be readily understood by any one familiar with accounts, we do not consider it necessary to enter into an analysis of each.

RECEIPTS AND EXPENDITURES.

Total receipts from all sources, for support of State government, from September 1, 1869, to August 31, 1870, both days inclusive.....		\$448,825 43
Deduct proceeds from sale of penitentiary goods.....	\$ 2,041 13	
Deduct proceeds from convict labor...	3,010 41	
Deduct proceeds from suit vs. E. B. Nichols.....	15,771 50	20,823 04
Probable receipts for support of State government from September 1, 1870, to August 31, 1871..		\$428,002 39

Add this amount as likely to be received for taxes of 1871, between the first of January and the first of September, 1871, on account of increased taxation—over and above amount received for corresponding months in the fiscal year ending August 31, 1870—say.....	100,000 00
Total estimate of receipts from taxation for the fiscal year ending August 31, 1871.....	\$528,002 39
From this amount deduct poll tax, say.....	70,000 00
Leaving a balance of.....	\$458,002 39
From this amount under section six, article nine, of the Constitution, there must be a further deduction made of one-fourth to be set apart to the school fund.....	114,500 59
Leaving a balance of about.....	\$343,501 80
actually available for the support of the State government.	

The appropriations already made and undrawn on the thirty-first of August, and to be paid out of the revenue for the current fiscal year, are as follows, to-wit:

Supreme Court.....	\$ 26,250 00
District Courts.....	172,500 00
Attorney General's Office.....	11,600 00
Executive Department.....	15,500 00
State Department.....	23,000 00
Comptroller's Office.....	19,200 00
Treasurer's Office.....	8,300 00
General Land Office.....	42,700 00
Lunatic Asylum.....	12,500 00
Deaf and Dumb Asylum.....	10,000 00
Blind Asylum.....	10,000 00
Adjutant General's Office.....	7,258 00
Pensions.....	3,112 50
Deficiencies.....	5,000 00
Salary of Agent to Indians.....	561 11
Support of State Police.....	75,000 00
Deficiency in making list of registered voters.....	3,650 00
Defraying expense of registration.....	7,000 00
Defraying expense of next general election.....	10,000 00
Payment of fees of justices, peace officers, etc.....	5,000 00

Pensions for veterans of revolution.....	10,000 00
Printing State bonds.....	2,000 00
Blanks, etc., under act for assessment and collection of taxes.....	3,000 00
To carry quarantine act into effect.....	10,000 00
Covering treasury building.....	1,500 00
Repairs, etc., of public buildings.....	76,200 00
Safe, etc.' Treasurer's office.....	500 00
Salary of Judge of Criminal District Court for coun- ties of Galveston and Harris.....	3,500 00
Officers and employ's of board of health—balance of appropriation of \$900.....	250 00
Peter Metzgar.....	300 00
Mileage and per diem pay of the members, and per diem pay of the officers and employ's of Twelfth Legislature, unexpended balance of appropriation of \$150,000.....	40,286 28
Printing and contingencies, Twelfth Legislature, un- expended balance of appropriation of \$30,000....	28,475 00
Total.....	\$644,142 89
Add to the above :	
Estimated cost of next Legislature in addition to \$40,286 28, balance of last appropriation... ..	\$159,713 72
Keeping of State cemetery.....	100 00
Support of penitentiary.....	50,000 00
Deficiencies in appropriation for district attorneys...	8,200 00
Deficiencies in appropriation for district judges.....	9,000 00
Deficiencies in appropriation for first provisional gov- ernment (specie).....	5,000 00
Other appropriations likely to be made by next Legis- lature, about.....	100,000 00
Total expenditures, estimated for the fiscal year end- ing August 31, 1871, for support of State govern- ment proper.....	976,156 61
Deduct balance on hand August 31, 1870, to credit of general revenue.....	51,043 92
Total.....	\$925,112 69
Total receipts estimated for the fiscal year ending August 31, 1871, available for the support of the State government.....	342,501 80
Deficit.....	\$581,610 89

So it may be safely estimated that the expenditures for the current fiscal year, will exceed the receipts by at least the above amount, (\$581,610 89) and it will be necessary to provide for this deficiency in such manner as the Legislature may deem most practicable and expedient.

Great care has been taken in making the foregoing estimate, and I think it will be found that the receipts have neither been estimated at too small a figure nor the expenditures overestimated.

The item of \$50,000 for support of the penitentiary is rendered necessary from the fact that no steps were taken by the late Legislature to collect the large amount due that institution from various sources, nor was any appropriation made for the current expenses of the same, and as the penitentiary is not self-supporting, it will be absolutely necessary to make an appropriation of at least that amount to defray the expenditures of the same

By "An act to provide for the salary and fees of district attorneys," approved August 11, 1870, the sum of \$1,200 per annum was fixed as the salary of district attorneys; but in the general appropriation act for the support of the State government, etc., approved August 15, 1870, the sum of \$35,000 was appropriated to pay the salaries of thirty-five district attorneys, at \$1000 each per annum, so that there is a deficiency on this account of \$7,000.

In addition to this, under "An act to organize and define the powers of the Criminal District Court, in and for the counties of Galveston and Harris, and to prescribe the duties thereof, approved July 23, 1870," the election of a district attorney is authorized whose salary shall be \$1,200, which makes a total deficiency on this account of \$8,200.

A number of the district judges qualified and entered upon the discharge of their duties prior to September first, the date upon which the act making an appropriation for the payment of their salaries took effect, so that in such cases there is no provision made for the payment of the salaries of district judges from the date of their qualification as such to September first, and to cover this deficiency it will require an appropriation of *not less* than \$9,000.

The item of \$5,000 for deficiency in appropriation for first provisional government is for the salaries of officers under that government, and this amount must in equity be paid in specie.

The sum of \$200,000 (which includes the \$40,286 28 balance undrawn of last appropriation) for cost of next Legislature, and \$100,000 for probable appropriations to be made, are not, it is believed, large estimates.

PUBLIC DEBT.

It is impossible to state what is the exact amount of the public debt of this State, nor can the same be accurately ascertained until some competent authority is created to deal with the subject.

The auditorial board created by the act of November 9, 1866, estimated the debt of the State of Texas to be as follows :

Total floating debt, in currency.....	\$332,436 17
Total specie debt held by the State.....	216,641 08
Total debt.....	\$549,077 25

How much this indebtedness will be decreased under the provisions of section thirty-four of article twelve of the constitution, it is impossible, at present, even to conjecture, as much will depend upon the rulings of the authority that may be created to audit the public debt.

It will be observed that under the provisions of the section above referred to, it may be held necessary for every person holding a claim against the State, to prove that he never entered the service of the Confederate States and that he never gave "aid, countenance or support to the rebellion," and in case of failure to make such proof the claim may be decided worthless. If such should be the ruling, it will necessitate the inquiry and proof to be made in each individual case, and will thereby effectually invalidate almost all of these claims. If on the other hand it should be held that any person able to make the required proof of loyalty, and who is a *bona fide* purchaser of a claim against the State, formerly held by a person who could not make such proof, is not affected by the provisions of said section, then every claim held by persons who did "aid, countenance and support the rebellion," will doubtless speedily pass into loyal hands, and the date of the transfer will, in most cases, be before the war. If such be the construction of the constitution, it will practically admit and validate all claims against the State.

So that the debt of Texas will, in a great measure, depend upon the construction of and ruling upon section 34 of article 12 of the Constitution, when it comes to be acted on by competent authority; and as it is very questionable what that ruling and construction will be, it is impossible to state certainly what is the actual amount of said debt.

In the amount estimated by the Auditorial Board (\$549,077 25) that the debt due by the Penitentiary is not included, which, it is believed, will amount, with interest, to over \$60,000 specie.

The amount of 5 per cent. bonds, payable January 1, 1879, issued to the University fund in conformity with section 1 of "An act to secure the Common School and University funds," approved November 12, 1866, to-wit: \$134,472 26, and also the amount of State bonds, payable same time, issued in conformity with section 2 of same act, both being based upon 5 per cent. United States Indemnity bonds formerly belonging to these funds, to-wit: \$82,168 82— together aggregating \$216,641 08, are valid debts due by the State to these funds, and the payment of the interest and the sinking fund should be provided for at once.

There are \$125,100 in 6 per cent. bonds issued to individuals by the Auditorial Board, all of which will have to be surrendered and the claims re-audited under the provisions of the new Constitution and the laws made in pursuance thereof. Of this amount, there is probably at least \$100,000, with interest thereon, valid claims against the State.

The following is about a fair estimate of the present State indebtedness:

Five per cent. State bonds issued to University and School funds.....	\$216,641 08
Interest thereon about.....	38,000 00
Total.....	\$254,641 08
Eight per cent. bonds issued under act of March 20, 1861, and interest, about.....	\$20,000 00
Ten per cent. warrants issued under act of February 14, 1860, about.....	50,000 00
Eight per cent. certificates and interest thereon, about.....	4,000 00
Total.....	\$328,641 08
Amount due by Penitentiary.....	60,000 00
Of the 125,100 six per cent. bonds issued to individuals by the late Auditorial Board, which will be valid claims against the State under the new Constitution, with interest thereon, about.....	120,000 00
Making an aggregate of.....	508,641 08

In this estimate, no account is taken of the \$750,000 bonds to be issued for frontier protection, with the interest thereon and sinking fund, nor of any liabilities that may have been contracted by the

State in granting subsidies and loans to railroad companies; neither is the amount due to the United States on account of the "Direct Tax," (which is considerable, but cannot be accurately stated,) taken into consideration.

And besides, these additional items, which must hereafter be ascertained and provided for, it is only a moderate estimate to calculate that the expenditures for the current fiscal year will exceed the receipts by at least \$580,000, for which provision must be made, and a new item of indebtedness created.

What amount of debt may be hereafter contracted by the State, under section two of "An act for carrying into effect the ordinance of the Convention (of 1869) securing the Common School and University funds, and for other purposes" cannot now be estimated with any degree of accuracy. And it is a matter of considerable doubt and serious moment, whether the State is not bound to the Common School fund for all payments made to that fund in State warrants and other worthless paper, by virtue of laws enacted during the rebellion.

If it should be decided that the State is so bounden (which is more than probable,) it will increase the debt of Texas very largely.

This estimate cannot, of course, be relied upon as precisely accurate, but it will give a general outline of the status of the finances of the State. It is impossible to arrive at any definite conclusions, until the subject shall have been dealt with by some competent authority.

Then, and not till then, can the public debt of Texas be positively and precisely known, but at the close of the current fiscal year, it will certainly be not less than \$1,500,000, (and we think it will be found to exceed that amount,) and that, too, without taking into consideration the liabilities which may have been incurred in aiding in the construction of railroads, the amount due the United States on account of the Direct Tax, or the amount which may and probably will be decided to be due to the Common School fund on account of bogus payments made thereto during the rebellion.

As an offset to these large amounts due and to become due by the State, there is due to the State by the United States the following sums, to-wit:

On account of the amount authorized to be paid to the State of Texas (in consideration of certain concessions made by said State to the United States,) by act of Congress of twenty-eighth February, 1855:	
about	\$250,000 00

On account of sixty-one \$1,000 five per cent. United States Indemnity bonds, which have been lying in the vaults of the United States Treasury since 1865, without interest.	61,000 00
On account of certain bonds held by a Mr. Hardenburg (purchased of Messrs. White and Chiles,) which were paid under protest of the State of Texas, during the pendency of litigation in relation thereto, and in violation of an injunction issued against such payment.	37,250 00
On account of amount paid by the State for frontier protection, from February 28, 1855, to August 31, 1859.	167 798 62
Making a total of about.	\$506,048 62

Exclusive of accrued interest, which, when added, will swell the amount to at least \$550,000, which could and should be collected without delay.

A bill was introduced during the last session of the Legislature, authorizing the Comptroller of Public Accounts to ascertain and audit the public debt; but as the bill was not passed until on the very eve of adjournment, it failed to receive the signature of your Excellency, and so never became law, and this important matter still remains to be dealt with. I would urge upon your Excellency the necessity of a law authorizing the Comptroller to ascertain and audit the State indebtedness, or some such similar measure as will meet with your approval, as this is a subject of paramount importance, and should no longer be neglected.

In this connection, I will quote the correspondence had by me with Hon. M. H. Bowers, Hon. C. R. Johns and B. H. Epperson, Esq., in reference to the amounts due to this State by the United States, which, I think, will fully explain the subject:

OFFICE OF COMPTROLLER OF PUBLIC ACCOUNTS,
State of Texas,
AUSTIN, July 30, 1870.

Hon. M. H. BOWERS,
Senate, State of Texas,
AUSTIN:

SIR: I have the honor to enclose herewith a bill having for its object the collection of the moneys due the State of Texas by the government of the United States, the investment of the School fund now lying idle in the Treasury vaults, and providing for the appro-

priation of \$5,000 to defray the expense of carrying into effect the provisions thereof.

I beg leave to call your attention to the following facts and figures relative to the claims of this State against the United States, which I am satisfied will fully demonstrate the importance of this subject, and establish the necessity for the passage of the accompanying act, or some similar measure:

In the fourth paragraph, section 1, of an act of Congress, entitled "An act proposing to the State of Texas the establishment of her northern and western boundaries, the relinquishment by the said State of all territory claimed by her exterior to said boundaries, and of all her claims upon the United States, and to establish a territorial government for New Mexico,"—approved September 9, 1850; (chapter 49 of acts and resolutions passed at the first session of the thirty-first Congress of the United States) it is provided that "The United States, in consideration of said establishment of boundaries, cession of claim to territory, and relinquishment of claims, will pay to the State of Texas the sum of ten millions of dollars in a stock bearing five per cent. interest, and redeemable at the end of fourteen years, the interest payable half-yearly at the Treasury of the United States;" and in the fifth paragraph of same section a proviso is made "That no more than five millions of said stock shall be issued until the creditors of the State, holding bonds and other certificates of stock of Texas, for which duties on imports were specially pledged, shall first file at the Treasury of the United States for or on account of said bonds or certificates, in such form as shall be prescribed by the Secretary of the Treasury, and approved by the President of the United States."

Subsequently (February 28, 1855), by act of Congress, it was provided "That in lieu of the sum of five millions of dollars, payable to the State of Texas, in five per cent. stock of the United States," by the act hereinbefore referred to, "the Secretary of the Treasury be, and he is hereby authorized and directed to pay to the creditors of the late Republic of Texas," * * * "the sum of seven millions seven hundred and fifty thousand dollars," (see chapter CXXIX, page 617, "Statutes at large and Treaties of the United States of America, commencing with the second Session of the thirty-third Congress, 1854—1855").

So that in reality Texas received, or is to receive in consideration of the concessions before mentioned, the sum of \$12,750,000 in lieu of the \$10,000,000 originally agreed upon.

Of this sum, Texas received the \$5,000,000 of stock authorized to be issued to her by said act, approved September 9, 1850,—the expenditure and present status of which will be hereinafter set forth.

We are unable to state accurately the precise amount still due this State out of the \$7,750,000, authorized to be retained for the liquidation and payment of the debt due by the late Republic of Texas, at the date of her annexation to the United States, but it is believed to be not less than \$200,000, and whatever is left is of course properly payable to the State, as the time within which these claims might have been presented and paid has long since expired. The Government has acknowledged this claim, and by pursuing the proper course, there is no doubt but that this large balance could easily be collected.

In connection with this subject, I would invite your attention to the following documents, viz: Report to President of United States by the Secretary of the Treasury, on the public debt of Texas, approved by the President September 13, 1851 (see Appendix to the Fiscal History of Texas, by Wm. M. Gouge, page 298, T.); also, Mr. Pearce's report of August 17, 1852, page 312, V., of same work; also, pages 317 and 318, of above named work.

These documents are too voluminous to quote in full, but I think that a perusal of them will elucidate this subject more clearly than I can do, without being tediously prolix.

Of the 5,000 one thousand dollar five per cent. indemnity bonds heretofore mentioned, there belonged to the State, at the beginning, 634, all of which were disposed of during the war, and paid at the Treasury of the United States, except as follows:

Sixty-one on deposit in the United States Treasury; one hundred and fifty-one in the hands of Messrs. Droege & Co., of Manchester, England; nineteen were mailed in 1865 by Mr. W. L. Sloan, Agent of the Military Board, to Col. M. T. Johnson, and were lost in transit; four are in possession of John M. Swisher & Co., and four in the hands of a Mr. Pearce.

There is also in the hands of S. M. Swenson, of New York city, the sum of \$9,800 in 5-20 United States bonds, and \$551 75 in United States currency. the proceeds of the adjustment of a controversy touching twenty bonds placed in the hands of Messrs. Oliver & Bro., of Monterey, Mexico.

Besides the one hundred and fifty-one bonds in the hands of Droege & Co., Manchester, England, there is a sum of money in the hands of Messrs. Lloyd, Entwistle & Co., of London, England, arising from the sale of one hundred and forty-nine bonds, of £15,418 12s. 4d., equivalent to say \$74,780 in specie, with interest thereon from the twenty-fifth of December, 1862. This sum depends upon the result of negotiations which may be had with Droege & Co.

The amount due the State in England will, of course, have to be

negotiated separately, and will require much time and labor; but the sixty-one bonds in the United States Treasury, and the amount in the hands of Mr. Swenson I think could be very readily collected by the adoption of this bill.

There are also two other claims against the federal government in existence, which demand special attention, to wit:

1st. There was a transaction between the Military Board and Messrs. White & Chiles, whereby the latter came into possession of one hundred and thirty-five bonds with coupons, sufficient to make about \$156,000. A bond was given whereby the obligors bound themselves to pay to the State the sum of \$156,000 in Texas State bonds or Treasury warrants, in the event they failed to import for the use of the Military Board certain articles specified in schedules between the parties. The bonds and coupons were taken by Messrs. White & Chiles, and a total failure made by them to introduce the articles.

Efforts were made to effect a settlement with White & Chiles, but without success. These bonds had been disposed of to different parties, and in the latter part of 1866 had been partially paid at the United States Treasury. Protests were filed against the payment, but disregarded. The Attorney General, Hon. Wm. M. Walton, went to Washington and filed new protests, and finding they were still unheeded, instituted suit by injunction against the Secretary of the United States Treasury, and all parties holding any of the White & Chiles bonds.

Subsequently a compromise was effected with the above firm, but there still remained about fifty-one bonds which had passed out of their hands, and so were not in any way affected by the said compromise.

The Secretary of the Treasury not regarding the protests of the State nor the pendency of the litigation, and ignoring the existence of the injunctions, caused thirty-four of these bonds to be paid, which, with the coupons attached to them, amounted to about \$37,250.

This payment under the circumstances was unjust and illegal, and forms good grounds upon which to base this claim against the United States government.

2d. By the acceptance of the "Debt Bill," Texas released all demands existing against the federal government prior to February 28, 1855, growing out of Indian depredations or otherwise.

From that period down to the thirty-first of August, 1859, Texas has paid out for the protection of the frontier, \$167,798 62, the accounts for which were made out in due form, properly authenticated, and presented to Congress through the Representatives of

Texas. The claim was allowed and an appropriation made, and but for the war would have been collected. Since the war, no effort has been made to press this claim. So that it appears that the State of Texas has a valid claim against the United States of about \$266,000, exclusive of accrued interest and the \$200,000 due out of the \$7,750,000 retained for the liquidation of the indebtedness of the Republic of Texas, which two items when added will swell the total to over \$500,000.

There is a balance still due to the United States by this State on account of the direct tax levied by act of Congress of August 6, 1861. This also will have to be adjusted at Washington, and is another strong argument in favor of the proposed measure.

In regard to the other provision of the bill, requiring the Comptroller to invest the \$60,258 61 School fund, now lying idle in the State Treasury, it will suffice to merely call your attention to section IX of Article IX of the Constitution, which requires such action to be taken, and to the fact that the School fund is deriving no benefit from this amount, unless it be so invested as to be drawing interest.

In order to carry into effect the provisions of the proposed bill, it will require an appropriation of \$5,000, which is a very small amount, when we take into consideration the magnitude of the sum at stake and the work necessary to be done to accomplish the end in view. And to provide for the contingent expenses that will arise in the prosecution of these claims, I have embodied in the act a section providing for the appropriation of \$5,000, or so much thereof as may be necessary.

I have presented the foregoing facts in relation to the finances of the State as briefly as possible, and hope I have succeeded in demonstrating conclusively to you the importance of this subject, and the necessity for immediate action, that the interests of the State may be subserved.

I am, with respect,

Your obedient servant,

[Signed]

A. BLEDSOE,
Comptroller.

OFFICE OF COMPTROLLER OF PUBLIC ACCOUNTS, }
 STATE OF TEXAS, }
 AUSTIN, August 4, 1870.

Hon. B. H. EPPERSON,
 Austin, Texas.

DEAR SIR: I presented to certain of our Senators, a few days since, a brief history of the debt of the United States to the State of Texas, giving the present status of the same, and requested authority from the Legislature to collect and adjust the same.

I stated the following sums to be due to this State, to-wit: Out of the \$7,750,000 authorized to be retained by the United States for the liquidation and payment of the debt due by the late Republic of Texas—about \$200,000 for United States five per cent. indemnity bonds, now deposited in the United States Treasury—\$61,000 for the White & Chiles bonds, paid by the Secretary of the Treasury under protest of the State of Texas, and during the pendency of a litigation concerning said bonds and the existence of injunctions issued against the payment of the same \$37,250, for expense of frontier protection incurred since February 28, 1855, \$167,798 62—making a total of \$466,048 62, exclusive of interest accrued and due, which, when added to the above sum, will swell the amount due to over \$500,000.

I also stated that there was in the hands of S. M. Swenson, Esq., of New York city, the sum of \$9,800 in 5-20 United States bonds and \$551 75 in United States currency, the proceeds of the adjustment of a controversy touching twenty bonds placed in the hands of Messrs. Oliver & Bro., Monterey, Mexico.

Knowing you to be thoroughly familiar with this whole subject, I have the honor to request your statement as to the existence and validity of these claims, and your opinion as to the probability and possibility of their collection.

The records and official documents on file in this office show these amounts to be due.

You will confer a favor by giving this matter your early attention.

Very respectfully,
 Your obedient servant,
 A. BLEDSOE,
 Comptroller.

[Signed]

AUSTIN, TEXAS, August 4, 1870.

Hon. A. BLEDSOE,

Comptroller :

DEAR SIR : I have the honor to acknowledge the receipt of your note of this date, covering a copy of a letter addressed by you to the Hon. M. H. Bowers, giving a brief history of moneys due the State of Texas by the United States and others, showing a balance of a half a million due the State, and asking me to give any information I may have upon the subject, and my opinion as to the probability of collecting the same, etc.

During the administration of Governor Throckmorton I was appointed agent for the State, conjointly with Wm. M. Walton, Esq., Attorney General, and as such it became my duty to investigate the matters referred to in your letter to Mr. Bowers. And without entering into details, I have to reply that I think you have stated the facts correctly.

Under the acts of Congress referred to by you, there was seven million and a half of dollars appropriated to pay certain debts due by the Republic of Texas. A considerable portion of these debts was paid by the State of Texas here and out of other funds, as will doubtless appear by the records of your office—it is a part of the history of the country. In consequence of this there was a surplus of the seven million and a half held by the Government of the United States for this express purpose. What this surplus is I do not know, but I think it is but little less than a quarter of a million of dollars. I have no doubt myself that this justly and legally belongs to the State and ought to be recovered. There is no doubt about this money being there, it does not belong to the United States, and if it does not belong to Texas, to whom does it belong? Not to the creditors : they have filed releases in full.

Congress made an appropriation to indemnify Texas for money expended in protecting the frontier, but in consequence of the secession of the State, it was not paid over. This is a just debt and has been so acknowledged by the United States. There is also in the Treasury the proceeds of sixty-one United States bonds, which is a part of a lot of bonds deposited there by Morgan C. Hamilton, Esq., under the provisional government of Governor Hamilton. Whilst acting as agent for the State as before stated, I submitted a letter to the Secretary of the Treasury asking him to pay over the proceeds of these bonds to the State, as I was authorized to do ; he declined to do so, because the State had not been restored to the Union. I then asked him to have the proceeds invested in the interest bearing bonds of the United States, as these bonds were then past due and were not bearing interest. The Secretary informed me that he had

referred the matter to the Attorney General for his advice. I never learned whether my request was complied with or not, but think that it was.

One hundred and fifty odd thousand dollars was paid to Mr. Peabody over the protest of Governor Throckmorton, and one made by Wm. M. Walton, the then Attorney General, and myself, as agent of the State. In the suit of the State of Texas *vs.* White & Chiles *et al.*, recently decided in the Supreme Court of the United States, the principle is decided, showing that this payment was illegally made, and that the State is entitled to this money. I learn, however, that Mr. Peabody gave an indemnity bond, binding himself to pay back this money in case it should be decided that it was wrongfully paid to him. Thence there can be but little difficulty in recovering this money. And so of the bonds (149) I believe in Manchester, England. By the decision referred to; they can be paid only to Texas.

The item of thirty-seven thousand dollars referred to by you as wrongfully paid by the United States, was the proceeds of certain bonds held by a Mr. Hardenburg, (purchased of White & Childs) one of the defendants in the suit of the State of Texas *vs.* White, Chiles *et al.*, before referred to. This money was recovered back by that suit, and collected, I am informed, by George W. Paschal, Esq., attorney for the State. The item you refer to as being in the hands of S. M. Swenson, was placed there by myself in obedience to instructions of Governor Throckmorton, and is held for the State, subject to the order of the proper authorities, and is perfectly safe. There is no controversy about this. I do not believe there is an item mentioned by you which, with proper management, cannot be collected, and most of it with but little trouble.

I am, very respectfully,
Yours, etc.,

B. H. EPPERSON.

[Signed]

OFFICE OF COMPTROLLER OF PUBLIC ACCOUNTS, }
STATE OF TEXAS, }
AUSTIN, August 5, 1870. }

Hon. C. R. JOHNS,

Austin, Texas:

DEAR SIR: A few days since I requested through certain of our Senators, from the Legislature, authority to collect from the United

States the debt due Texas, and to adjust all financial matters now pending between this State and the United States, and accompanied the request with a brief history of the origin, settlements and present status of said debt, stating the following sums to be still due to this State, to-wit: Out of the \$7,750,000 authorized to be retained by the United States for the payment of the debt due by the late Republic of Texas, \$200,000; for United States five per cent. indemnity bonds now deposited in the United States Treasury, \$61,000; for the White & Chiles bonds paid by the Secretary of the Treasury under protest of the State of Texas, during the pendency of a litigation concerning the same, and in violation of an injunction against the payment of said bonds, \$37,250; for expenses of frontier protection incurred since the twenty-eighth of February, 1855, \$167,798 62, making a total of \$466,048 62, exclusive of interest accrued and due, which, when added to the above sum, will swell the whole amount due to over \$500,000.

I also stated that there was in the hands of S. M. Swenson, Esq., of New York city, the sum of \$9,800 in 5-20 United States bonds, the proceeds of the adjustment of a controversy touching twenty bonds placed in the hands of Oliver & Bro., Monterey, Mexico.

Knowing that from your six years' experience as Comptroller of this State, you are thoroughly conversant with all matters appertaining to the State finances, I respectfully request your opinion as to the validity of these claims, and the probability and practicability of their collection.

The records and official documents of this office certainly show the amounts to be due as herein set forth.

Your early reply will oblige,

Very respectfully,

Your obedient servant,

[Signed]

A. BLEDSOE,
Comptroller.

AUSTIN, August 5, 1870.

Hon. A. BLEDSOE,
Comptroller:

SIR: In reply to your note of to-day, in relation to claims of the State of Texas against the United States Government, I have the honor to say, that the Legislature of Texas, by a joint resolution, passed September 1, 1856, appears to claim the right to control the

unexpended balance of Texas indemnity bonds remaining in the United States Treasury after the payment of that class of debt for which it was retained; and as the United States are released by limitation from further obligations to pay the unrepresented balance of said debt, and as the State of Texas may yet remain bound for the payment of said balance of debt, it would be just and right that the remaining balance of said indemnity bonds should be paid over to the State of Texas, to be held subject to the just demands of her own creditors.

Previous to the late war the United States Government appropriated about the sum of \$170,000 to reimburse Texas on account of expenditures for frontier defense. The collection of this claim was defeated only by the act of secession on the part of Texas, and may, doubtless, now be collected without delay.

The other claims mentioned in your letter having accrued since the close of my official connection with the State government, I have no positive knowledge of them, yet I am quite sure that your entire statement is substantially correct, and that the several amounts claimed by you in behalf of the State, are just and proper demands against the United States Government.

Yours respectfully, etc.,
C. R. JOHNS.

[Signed]

A bill was also introduced during the last Legislature, having for its object the full and final adjustment of these unsettled balances between this State and the United States, which having been read once and referred to the Senate Committee on Finance, was never reported back by the said committee, so that this matter also remains in *statu quo*. And I would respectfully request your Excellency to lay this whole subject before the next Legislature, with such suggestions and recommendations as may seem to you proper, as some action should certainly be taken in the premises and at an early day.

THE PENITENTIARY.

There is due, or said to be due, this institution from various sources, about \$140,000, which should, as far as practicable, be at once collected.

There are debts due by the Penitentiary, on various accounts,

amounting, with accrued interest, to the sum of about \$60,000. These should also be ascertained and adjusted with as little delay as possible.

The affairs of this institution have been very much neglected and ought to be thoroughly overhauled and examined.

ACCOUNTS AGAINST DEFAULTING AND DELINQUENT REVENUE OFFICERS.

These accounts, amounting in the aggregate to about \$350,000, now encumber the books of this office, without the slightest prospect of collection, unless some plan is speedily adopted by which the matter can be reached, as the parties—both principals and sureties—are rapidly passing from the control of the officers of the Treasury and the jurisdiction of the courts, by death, change of residences and other causes.

With the view to finally settle these accounts against the defaulting and delinquent revenue officers, and at the same time to effect a full and complete adjustment of the affairs of the Penitentiary, it is respectfully suggested that a law be enacted authorizing the Governor to appoint, upon the recommendation of the Comptroller of Public Accounts, a supervising agent of the State Treasury, under adequate security, and to act under the instructions and control of the Comptroller, whose duty it shall be to travel through the State and examine into the condition of all bonds of defaulting officers by visiting the localities where the same were executed, and to place the same, for suit, in the hands of the district attorneys of the respective districts, if the parties to the bond be found solvent, or to compound, adjust and settle, at discretion, on the spot, and to fully discharge and acquit both the principal and sureties.

Such agent should also be delegated with full powers to examine into, adjust and settle at discretion, under the advice of the Comptroller, all accounts of the State, both debit and credit, including those of the Penitentiary, and as compensation should be allowed a certain per centage upon all claims collected on accounts settled by him.

It is believed that the enactment of a law of this kind would be the most feasible and speedy method of finally adjusting the accounts of the Penitentiary, and of closing up the accounts of defaulting revenue officers, etc.

BACK TAXES.

Although your Excellency thought proper to strike out the appropriation made for bringing up and collecting back taxes by the late

Legislature, still I deem it my duty to again call your attention to this subject, as it is one of great importance, and imperatively demands careful consideration.

I trust your Excellency will reconsider this matter and see the necessity for action thereon on the part of the Legislature

This matter has been so frequently referred to that it is not considered necessary to enter into any detailed explanation.

The following letter addressed to your Excellency, is quoted as throwing some light upon the subject:

OFFICE OF COMPTROLLER OF PUBLIC ACCOUNTS, }
STATE OF TEXAS, }
AUSTIN, April 20, 1870.

His Excellency,

E. J. DAVIS,

Governor of Texas:

SIR: I desire to invite your attention to the subject of the collection of back taxes.

By section 22, article 12, of the Constitution, it is required that provisions shall be made by the first Legislature for the condemnation and sale of all lands for taxes due thereon, * * * and with the view of simplifying and facilitating this work as much as possible, I respectfully beg leave to offer a few suggestions for your consideration, and request your Excellency to present the same to the Legislature when it shall have convened, with such recommendations as may seem to you proper.

The following books and records are kept in this office relating to taxes, viz: annual assessment rolls from every county in the State; register of lands situated in other counties than where rendered, for each year since 1850; registers of sales of lands for taxes; and register of lands, the taxes on which have been paid in this office.

In order to ascertain the precise relation to the State of any given tract of land, a minute and careful examination of *all* the above records for *each* year is necessary. These examinations generally occupy considerable time, sometimes consuming a whole day on a single tract, and very frequently the cost to the State of making such an examination is ten-fold the actual amount of taxes due upon the tract, and this difficulty is being constantly increased by the annual addition of assessment rolls, tax sales, etc., etc., from each county.

In order to obviate this difficulty and render these examinations less expensive to the State, it will be necessary to adopt an entirely new system in keeping the records of this office, and to remodel and

condense the books and records now in use. The following plan is suggested as one that will accomplish the end in view :

Taking the abstract of titled and patented lands as a basis, a separate book should be opened for each county, in which should be entered each tract of land, commencing with No. 1 of the Abstract, and assigning to each tract as many pages as may be necessary.

Each page should be headed with the name of the original grantee, the number of acres in the tract, the number of survey, when known, and the abstract number to appear in the place of the number of the page.

In appropriate columns should be stated the years for which payment of taxes has been made, the number of acres paid upon, where paid, the name of the party rendering the tract for taxation, the number of acres sold, redeemed, and on which taxes still remain due, and the amount of taxes and interest.

There is not less than one million dollars of uncollected back taxes due the State, and in order to secure payment, the adoption of some such system as is proposed, is absolutely essential.

Owing to the imperfect and incomplete state of the rolls and records prior to 1850, it will only be possible to collect taxes from and including that year.

I estimate that it will require twelve first class clerks for twelve or eighteen months to compile these books; and as they are designed to take the place of all the records now in use, great accuracy will be required in their compilation, so that none but thoroughly competent clerks should be employed.

The amount necessary to accomplish this work is estimated as follows :

For books.....	\$ 5,000 00
For twelve clerks for eighteen months at \$1,500 per annum	27,000 00
For cases for books	500 00
Total.....	\$32,500 00

While these books are being compiled, all payments of back taxes, and examinations for private parties, should be suspended, as examinations will seriously interrupt and retard this work, and create confusion.

I should be glad to explain, in conversation, to an appropriate committee appointed by the Legislature, in detail the plan proposed.

While this work is being done it is very important that the Commissioner of the General Land Office shall simultaneously compile a

new abstract of patented lands, as explained in the correspondence I had the honor to transmit to your Excellency on the twenty-fifth February.

I have the honor to be,
Very respectfully,
Your obedient servant.

[Signed]

A. BLEDSOE,
Comptroller.

It may be said in this connection, that if the Legislature had the power to relinquish all taxes heretofore accrued on lands and unpaid, it might perhaps be considered good policy to do so; but the Constitution in section XI, article XI, inhibits the Legislature from taking such action, except for taxes levied during the years of the rebellion, which the Legislature has no authority to enforce.

It might be well for the Legislature to define, or the courts to determine when the statute of limitation, in regard to lands sold by the State for taxes, began to run.

DEFECTS OF THE LAW FOR THE ASSESSMENT AND COLLECTION OF TAXES.

The act for the "Assessment and Collection of Taxes," approved August 15, 1870, is defective and imperfect in many respects, and requires revision and correction before it will be practically operative in all its details.

I most respectfully request your Excellency to urge upon the next Legislature, the importance of speedy, but deliberate and careful legislation upon this subject, as upon it hinges the whole machinery of the State Government, and I call your attention to the following most important defects in the law and my suggestions as to their corrections.

Section 8 line 3, "It may order," should read "he may order." In the bill, the words, "district judge" read "district court," and the words "it" referred to "court," and was not amended, so as to make it refer back to judge.

Section 32. Seventh paragraph. Most of this paragraph was intended to apply to the rendition for income tax, which has been done away with, consequently all after the words "the aggregate amount of all solvent bonds, contracts for money or other things, securities and liquidated claims," should be stricken out.

SEC. 40. The words "and schedule" referred to section 34 of

the bill, which having been stricken out, these words should also have been expunged. The word "schedule" referred to the income tax, the sections relating to which were stricken out from the "bill."

SEC. 41. "Prescribed." This word should be "furnished." The justice of the peace does not "prescribe" forms. See section 6 of the bill.

SEC. 53. "And schedules." These words are superfluous, for the same reason as that named in remarks on section 40.

SEC. 60. "One assessment roll." The bill required the clerk of the District Court to forward *two* assessment rolls. But although the word "one" was substituted for "two," no alterations have been made in section 61 and 62, the former of which treats of *one of the assessment rolls required by the next preceding section*, and the latter of the "*other assessment roll*."

SEC. 62. "Income salary." These words should be expunged. They related to sections 34 and 39 of the "bill," both of which have been stricken out. Section 63, "and of the schedules of occupation." As section 118 of the "bill" points out the mode in which the occupation tax is to be collected, there is no necessity for the clerk of the District Court, to certify to that which he is not required to do by section 59. (From which section the word "occupation" was stricken out by the Legislature.) If the clerk should certify that he had delivered to the sheriff a schedule of occupation tax, his certificate would be false. He is only required by section 59, to deliver to the sheriff "one copy of the land book and one copy of the book of the personal property and poll tax." These are the very words by which section 59, of the "bill" was amended by the Legislature. The certificate of the clerk therefore, should only extend to, and embrace that which he *has* delivered to the sheriff.

SEC. 65. "Forfeit," "forfeited." Wherever the word "forfeit" occurred in the "bill," except in this section, and section 57, it was amended by substituting the words "be subject to a fine of," and I apprehend that similar words should have been substituted in these sections, but no such amendment was recommended.

SEC. 68. "County Court." This should read "District Court." See section 16.

SEC. 74. The word "County" should read "District," as is evident from section 70.

SEC. 78. Sections "72 and 73." The sections referred to should be "70 and 71."

SEC. 84. "The estimation of incomes, and the rendition of salaries." These words should be expunged. They refer to sections 34 and 39 of the "bill," which have been stricken out.

SEC. 86. "As is prescribed in section one hereof." These words related to section one of the "bill" for which section one of the "act" is a substitute. The committee should have remembered this, and amended this section accordingly. It does not refer to section one of the "act."

SEC. 94. "And also to make any such appointment, and shall give bonds or other securities," etc. The word "make" should, in my opinion, read "revoke," "to appoint as many deputies as he may deem necessary," and "to make any such appointments" are one and the same thing.

SEC. 97. "Schedules and other data." All that the sheriff is entitled to receive from the clerk of the District Court is one copy of the land book, and one copy of the book of personal property and poll tax. See section 59.

SEC. 101. By this section it is provided that "When the voluntary collection of the ad-valorem and poll tax is complete, the sheriff, conjointly with the county surveyor, will proceed to ascertain from the land books of the justice of the peace, aided by the county map, and such other records of the county surveyor's office as may be necessary, the lands upon which taxes have not been paid for the current year, and shall describe the same in the following manner:"

This work can be done with much less expense, and with greater accuracy and facility at the Comptroller's Office. It is therefore suggested that section 101 be amended so as to read as follows: "When the voluntary collection of the ad-valorem and poll tax is complete, the sheriff shall enter upon a general list all such personal property as may appear on the personal property book as not having been rendered and paid upon. From this general list shall be drawn as many lists as there are precincts in the county, drafting into each, as near as practicable, the property situated therein respectively. Copies of each list shall be posed in at least three public places within each precinct, citing the owners of the property therein enumerated, to come forward within twenty days from the date of such citation, and pay all taxes and costs due, and shall then be dated and signed by the sheriff."

And also, that the following additional section be inserted after section 111, in lieu of the first part of section 101, to-wit:

SEC. —. "The Comptroller of Public Accounts shall make out and forward on or before the thirty-first day of August, in each and every year, to the sheriffs of the several counties in the State, lists of the unrendered land and town lots situated in each county, respectively, giving as full a description of each tract and lot as is possible.

The sheriff of each county, immediately upon the receipt of such

list, shall proceed to value each tract of land and town lot therein enumerated, placing the value opposite each tract or lot respectively. Such valuation shall be subject to the approval of the justice of the peace of the precinct in which the tract or lot is situated, and the said lists shall be returned by the sheriff to the office of the Comptroller of Public Accounts on or before the fifteenth day of October of each year."

SEC. 105. This section is entirely inoperative until the Legislature shall have enacted a law to carry into effect sections XXI and XXII of article XII of the Constitution.

SEC. 111. By section 60, the clerk of the District Court is required to forward the assessment rolls of property within the county to the Comptroller on or before *June 1*, of each year. Section 111 provides that "a person not residing in the county in which his land may lie, may, on or before the *first day of April*, in any year, pay into the State Treasury, in advance, the taxes assessed on such land for that year, upon the certificate of the Comptroller of Public Accounts." And the Comptroller is required, by the latter part of the same section, to forward a list of all such payments immediately after the first day of April to the sheriffs of the counties where such lands may be situated.

As the assessment rolls are not required to be returned to the Comptroller's Office until the first day of June in each year, cannot be received at that office, for any year, until the assessment rolls for that year have been filed, and it has been recommended that the lists of unrendered property shall be made out at the Comptroller's Office, instead of by the sheriffs. It is therefore suggested that section 111 be so amended as to read as follows: "A person not residing in the county in which his land may lie, may, at any time between the first day of June and the fifteenth day of August, in any year, pay to the Comptroller of Public Accounts the taxes assessed upon such land for that year, who shall sign a receipt therefor, the same, and for which a fee of one dollar shall be paid to the officer, for the benefit of the State Treasury."

SEC. 116. The provision, that no title to land shall be rendered unless proof is filed that all back taxes have been paid, should be stricken out, unless some provision is made for "bringing up and collecting back taxes," as it is at present impossible to ascertain from the Comptroller's Office the facts necessary to make such a determination, and, indeed, this section should be prospective only, and should go into effect before the first day of January, 1872. It is also provided, by this section, that fifty per cent. annual interest shall be charged upon all taxes due upon land. This provision, we think, should be stricken out. If a person giving deed to his land

regularly paid his taxes as they were due, or prior to making title, has paid up all back taxes before such interest was required, his tax receipts should certainly be sufficient evidence that the taxes due upon his land have been paid, and the interest ought not to be charged upon taxes already paid. Even upon back taxes due and unpaid, fifty per cent. annual interest seems to be a very excessive rate of interest, and will prove a burden to tax-payers.

The following will illustrate how this provision works practically:

Years to be paid on....	COUNTY	No. Abstract.	GRANTEE.	Acres.	STATE TAX.	50 PER CENT. INTEREST.		TAX AND INTEREST.
					AM'T.	For y'rs	AM'T.	AMOUNT.
1850	Grimes	57	Wm. Townsend	900	\$1 38	20	\$13 80	\$15 18
1851	do	57	do	900	2 10	19	19 95	22 05
1852	do	57	do	900	1 58	18	14 22	15 80
1853	do	57	do	900	2 42	17	20 57	22 99
1854	do	57	do	900	2 72	16	21 76	24 48
1855	do	57	do	900	3 92	15	29 40	33 32
1856	do	57	do	900	4 20	14	29 40	33 60
1857	do	57	do	900	4 54	13	29 51	34 05
1858	do	57	do	900	3 92	12	23 52	27 44
1859	do	57	do	900	4 50	11	24 75	29 25
1860	do	57	do	900	8 12	10	40 60	48 72
1865	do	57	do	900	5 68	5	14 20	19 88
1866	do	57	do	900	7 40	4	14 80	22 20
1867	do	57	do	900	6 12	3	9 18	15 30
1868	do	57	do	900	5 00	2	5 00	10 00
1869	do	57	do	900	4 02	1	2 01	6 03
Total.....					\$67 62		\$312 67	\$380 29

State tax..... \$67 62

50 per cent. annual interest..... 312 67

Total \$380 29

SEC. 118. "The Clerk of the County Court."

As under section 33 of chapter 65, of the General Laws of 1870, the occupation tax, when levied for county purposes, is to be paid to the county treasurer, and as the occupation tax referred to in this act, is for State purposes, and payment thereof is to be made to the sheriff the word "county" should read "district" and the clerk of the District Court is the proper officer to issue licenses on the authority of the receipt of the sheriff, when produced to said clerk of the District Court.

"Not less than four months." This conflicts with section five of "An act to levy taxes," which says: "for less than three months."

In connection with this subject, I would state that the appropriation embodied in the law for the assessment and collection of taxes (section 125) of three thousand dollars, to carry the same into effect, for the purchase of blanks, printing instructions, contingencies, etc., is insufficient for the purposes indicated, and a further appropriation of not less than fifteen hundred dollars will be needed.

Under the new system inaugurated by said law, a complete new set of blank forms will be necessary, it being impracticable to use any of the old blank forms now on hand; and not only will the number of forms be necessarily increased, but it will also be necessary to order a much larger quantity of each, as under the new system, this office is required to furnish all required blanks to seven officers in each county, viz: five justices of the peace, sheriff and district clerk, while heretofore, one officer in each county (the assessor and collector) performed all the duties connected with the assessment and collection of taxes. A less sum than that indicated, four thousand five hundred dollars, in the aggregate, will be inadequate to fully carry out the provisions of the law as to blanks, instructions, postage, etc.

ACT TO LEVY TAXES.

In section four, of "An act to levy taxes," approved August 15, 1870, it is provided that a tax of one hundred and fifty dollars shall be collected from every person selling goods by sample, card or otherwise. The words "or otherwise" should be stricken out, as it is the evident intention of this provision to levy a tax upon traveling agents or drummers, and not upon merchants and others engaged in a legitimate business and paying the ad-valorem tax. This part of the section referred to as it now reads, could be construed to mean that any and all persons selling goods were subject to the tax of one hundred and fifty dollars, which is not the intention of the law.

ADDITIONAL CLERKS IN COMPTROLLER'S OFFICE.

I am compelled to again lay before your Excellency the urgent and absolute necessity of a larger clerical force in this office, and to solicit your co-operation in my efforts to render it efficient in all its branches, so that the wants of the public may be properly and promptly attended to, and the office made to fulfill the end for which it was created.

In conclusion, I most respectfully request that a committee of the Legislature be appointed, at an early day, to examine into and report upon the condition of this office, as to the necessity for a larger clerical force, the back tax matter, and its general efficiency.

Very respectfully,

Your obedient servant,

A. BLEDSOE,

Comptroller.

COMPTROLLER'S REPORT

FOR THE

FISCAL YEAR ENDING AUGUST 31, 1870.

Dr.

State Rece

SOURCES OF REVENUE FROM SEPT. 1, 1869, TO AUG. 31, 1870, BOTH DAYS INCLUSIVE.	SPECIE.	UNITED STATES CURRENCY.	TOTAL.
To balance on hand Sept. 1, 1869, viz :			
In specie.....	\$776 73	.....	
In United States currency.....		\$240,830 51 $\frac{3}{4}$	
			\$241,607 24 $\frac{1}{2}$
To receipts from Sept. 1, 1869, to August 31, 1870, inclusive, viz :			
From taxes of 1866 and previous years.....		4,395 85	
From taxes of 1867.....		7,602 98	
From taxes of 1868.....		17,771 39	
From taxes of 1869.....		326,778 61 $\frac{3}{4}$	
From taxes of 1870.....		62,115 51	
Total taxes.		\$418,664 34 $\frac{3}{4}$	
From moneys refunded to appropriations.....	23 19	556 55	
From convict labor on Central railroad.....	3,010 41	.....	
From sale of goods, etc., State Penitentiary.		2,041 13	
From proceeds of suit vs. E. R. Nichols.		15,771 50	
Am't carried forward. ....		.....	\$241,607 24 $\frac{1}{2}$

LE I.

nue Account.

Cr.

DISBURSEMENTS FROM SEPT. 1, 1869, TO AUG. 31, 1870, INCLUSIVE.	SPECIE.	U. S. CURRENCY.	TOTAL.
By amounts disbursed in payment of Treasury warrants drawn upon appropriations	\$2,580 64	\$587,724 64	\$590,305 28
By amounts loaned School Fund account, to make up deficiency in cur- rency		\$71 79	71 79
By amounts transferred to "Available School Fund," under act Au- gust 13, 1870, viz: One-fourth revenue de- rived from taxation since March 31, 1870, ...		\$23,802 83	
Less one-tenth taxes of years prior to 1865, improperly deposited to credit of School Fund account		122 01	23,680 82
Three-fourths poll taxes (one-fourth poll tax being already trans- ferred and included in the \$23,680 82) re- ceived from March 31 to August 31, 1870, inclusive			12,269 23
Amount carried forward, ...			\$626,327 15

TABLE I

State Revenue

Dr.

SOURCES OF REVENUE FROM SEPT. 1, 1869, TO AUG. 31, 1870, BOTH DAYS INCLUSIVE.	SPECIE.	UNITED STATES CURRENCY.	TOTAL.
Am't brought forward.....	.....	.....	\$241,607 24 ³ / ₄
From Land Office :			
Office fees.....	\$128 75	\$3,122 80	
Patent fees.....	32 50	2,404 40	
Pre-emption fees .....	.....	330 00	
Government dues.....	1 95	583 31	
Sale of public domain.....	.....	1,836 75	
	\$163 20	\$8,277 26	
From State Department :			
Office fees.....	45 90	112 60	
From Comptroller's Of- fice (Tax Bureau) :			
Office fees.....	6 40	152 95	
	\$3,249 10	\$445,576 33 ³ / ₄	\$448,825 43 ¹ / ₄
Total receipts.....	\$4,025 83	\$686,406 85 ¹ / ₂	\$690,432 68 ¹ / ₄

—Continued.

Revenue Account.

Cr.

DISBURSEMENTS FROM SEPT. 1, 1869, TO AUG. 31, 1870, INCLUSIVE.	SPECIE.	U. S. CURRENCY.	TOTAL.
Amount brought forward, ...			\$626,327 15
By amounts transferred to "Permanent School Fund account," under act as above, viz:			
Sale of public domain re- ceived from March 31 to August 31, 1870... ..		\$1,379 50	
Less amounts refunded from Schol Fund bor- rowed from State reve- nue 142 38		1,237 12	1,237 12
By amount overpaid on State tax account by assessors and collectors now transferred, viz:			
To county tax account... ..		\$3,247 07	
To Convention tax ac- count.		384, 42	3,631 49
By amount chargeable to John T. Allan, late Treasurer.		\$8,193 03½	8,193 03½
Balance on hand Aug. 31, 1870.....	\$1,445 19	\$49,598 73	\$51,043 92
	\$4,025 83	\$686,406 85½	\$690,432 68½

Dr.

School Fund

REVENUE.	AMOUNT.	TOTAL.
To balance on hand Sept. 1, 1869, viz:	...	
In specie.....	\$58,979 31	
In 6 per cent. State bonds (man- uscript)	320,367 13	
In 5 per cent. State bonds.....	82,168 82	
In 6 per cent. railroad bonds....	1,753,317 00	\$2,214,832 26
To receipts from Sept. 1, 1869, to Aug. 31, 1870, inclusive:		
From one-tenth State taxes of years prior to 1865.....	\$172 24	.. ..
From sale of public domain.....	1,836 77	2,009 01
To amount borrowed from State revenue account in U. S. cur- rency .....	.....	71 79
		\$2,216,913 06

II.

Account.

Cr.

DISBURSEMENTS.	AMOUNT.	TOTAL.
By amount in U. S. currency disbursed in payment of special Treasury warrants from Sept. 1, 1869, to Aug. 31, 1870... ..		\$208 33
By amounts transferred to Permanent School Fund, under act Aug. 13, 1870, viz:		
In specie.....	\$58,979 31	
In U. S. currency.....	1,872 47	
In 6 per cent. State bonds (manuscript).....	320,367 13	
In 5 per cent. State bonds.....	82,168 82	
In 6 per cent. railroad bonds ..	1,753,317 00	2,216,704 73
		\$2,216,913 06

TABLE

Dr.

Available School

REVENUE.	AMOUNT.
To amount in U. S. currency transferred from State revenue in compliance with act approved August 13, 1870.....	\$35,950 05

III.

Fund Account.

Cr.

DISBURSEMENTS.	AMOUNT.
By balance on hand August 31, 1870, viz: In U. S. currency.....	 \$35,950 05

TABL

DR.

Permanent Sc

REVENUE.	AMOUNT.	TOTAL.
To amounts transferred from old School Fund Account, in compliance with act approved August 31, 1870, viz:		
In specie	\$58,979 31	
In United States currency	1,872 47	
In 6 per cent. State bonds, (manuscript)	320,367 13	
In 5 per cent. State bonds . . .	82,168 82	
In 6 per cent. railroad bonds . .	1,753,317 00	\$2,216,704 73
To amount transferred from State Revenue account, under act as above, viz:		
In United States currency		1,237 12
		<u>\$2,217,941 85</u>

E IV.

hoql Fund.

Cr.

DISBURSEMENTS	AMOUNT.	TOTAL.
By balance on hand August 31, 1870, viz :		
In specie.....	\$58,979 31	
In United States currency	3,109 59	
In 6 per cent. State bonds, (manuscript).....	320,367 13	
In 5 per cent. State bonds.	82,168 82	
In 6 per cent. railroad bonds...	1,753,317 00	
		\$2,217,941 85

TABLE

Dr.

University

REVENUE.	AMOUNT.
To balance on hand September 1, 1869, viz :	
In 5 per cent. State bonds... ..	\$134,472 26

V.

Fund Account.

CR.

DISBURSEMENTS.	AMOUNT.
By balance on hand August 31, 1870, viz : In 5 per cent. State bonds	\$134,472 26

DR.

University Land

REVENUE.	AMOUNT.
To balance on hand September 1, 1869, viz:	
In Comptroller's certificate of indebtedness.	\$10,800 41

VI

Sales Account.

Cr.

DISBURSEMENTS.	AMOUNT.
By balance on hand September 1, 1869, viz: In Comptroller's certificate of indebtedness.....	\$10,300 41

DR.

Special Loan

REVENUE.	AMOUNT.
To balance on hand September 1, 1869, viz:	
In Comptroller's certificate of indebtedness.....	\$79,409 54

VII.

Tax Account.

Cr.

DISBURSEMENTS.	AMOUNT.
By balance on hand August 31, 1870, viz:	
In Comptroller's certificate of indebtedness.....	\$79,409 50

TABLE

Dr.

Convention

REVENUE.	AMOUNT.
To balance on hand September 1, 1869, viz:	
In U. S. currency.....	\$8,991 51
To amounts in U. S. currency received from assessors and collectors from September 1, 1869, to August 31, 1870, inclusive.....	20,523 50
To amount in U. S. currency transferred from State revenue account.....	384 42
Total.....	\$29,900 52

VIII.

Tax Account.

Cr.

DISBURSEMENTS.	AMOUNT.
By balance on hand August 31, 1870, viz:	
In U. S. currency.....	\$29,900 52
Total.....	\$29,900 52

TABLE

SPECIAL

DR.

County Tax

REVENUE.	AMOUNT.
To balance on hand September 1, 1869, viz :	
In United States currency.....	\$45,686 57½
To amounts in United States currency received from September 1, 1869, to August 31, 1870.	24,493 99
To amount in United States currency transferred from State Revenue Account.....	3,247 07
Total.....	\$73,427 63½

IX.

DEPOSITS.

Account.

Cr.

DISBURSEMENTS.	AMOUNT.
By amount in United States currency disbursed in payment of Treasury warrants (special,) in favor of counties, under act June 15, 1870.....	\$15,486 35½
By balance on hand August 31, 1870, viz:	
In United States currency.....	57,941 28
Total.....	\$73,427 63½

TABLE

Dr.

Assessor's

REVENUE.	AMOUNT.
To balance on hand September 1, 1869, viz :	
In United States currency.. .. .	\$19 50
To receipts from September 1, 1869, to August 31, 1870, from redemptions of lands at Tax Bureau.)	4 00
Total.....	\$23 50

X.

Fees' Account.

Cr.

DISBURSEMENTS.	AMOUNT.
By balance on hand August 31, 1870, viz :	
In United States currency.....	\$23 50
Total.....	\$23 50

Dr.

Settlement of

REVENUE.	AMOUNT.	TOTAL.
To balance on hand September 1, 1869, viz:		
In specie.....	\$2,829 66	
In United States currency.....	2,489 13	
		\$5,318 79

XI.

Estates Account.

Cr.

DISBURSEMENTS.	AMOUNT.	TOTAL.
By amount in specie disbursed in payment of special warrant drawn upon estate of Robert Husky, de- ceased.....	.....	\$1,921 53
By balance on hand August 31, 1870, viz :		
In specie.....	\$908 13	.....
In United States currency.....	2,489 13	3,397 26
		\$5,318 79

TABLE

DR.

Escheated Estates

REVENUE.	AMOUNT.
To balance on hand September 1, 1869, viz:	
In specie... ..	\$736 10

XII.

Account.

Cr.

DISBURSEMENTS.	AMOUNT.
By balance on hand August 31, 1870, viz : In specie.....	\$736 10

Dr.

Militia Fund

REVENUE.	AMOUNT.
To amounts in United States currency received from sheriffs to August 31, 1870.....	\$45 00

XIII.

Account.

Cr.

DISBURSEMENTS.	AMOUNT.
By balance on hand August 31, 1870, viz:	
In United States currency.....	\$45. 00

TABLE

A. BLEDSOE,

DR.

In Account Current with the State of Texas

RECEIPTS.	AMOUNT.
To amounts received at tax bureau (Comptroller's office) from December 1, 1869, to August 31, 1870, viz:	
State taxes of 1870 and previous years.....	\$5,186 11
One-tenth taxes of years prior to 1865 (credit of School Fund).....	160 70
Office fees, specie \$4 04, currency \$85 31.....	89 35
County taxes (due other counties).....	2,919 74
Convention taxes.....	1,179 89
Assessors' fees (from redemptions).....	4 00
Total	\$9,539 79

XIV.

COMPTROLLER,

from December 1, 1869, to August 31, 1870.

CR.

DISBURSEMENTS.	AMOUNT.
By amounts deposited in the State Treasury, as per deposit warrants, as follows:	
Revenue deposit warrants Nos. 265, 266, 267, 268, 366, 367, 368, 369, 370, 476, 477, 478, 480, 481	\$5,275 46
(Special) County tax deposit warrants Nos. 36, 37, 38, 55, 56, 57, 58, 70, 71, 72, 73, 74.....	2,919 74
Convention tax deposit warrants Nos. 32, 40, 47...	1,179 89
Special deposit warrant No. 39.....	4 00
School Fund deposit warrants Nos. 5, 9, 12.....	160 70
Total.....	\$9,539 79

COMPTROLLER'S OFFICE, }
AUSTIN, TEXAS, August 31, 1870. }

I certify that the above account is correct, as appears by the
books and archives of this office.

GEO. C. RIVES,
Chief Clerk.

TREASURER'S OFFICE, }
AUSTIN, TEXAS, August 31, 1870. }

I certify that the payments made in the above account are correct,
and have been duly paid into this office, as appears by reference to
the books and archives.

GEO. W. HONEY,
Treasurer.

TABLE

RECAPITULATION

*Showing the kinds of Funds comprising each Balance and the
on the thirty-first*

ACCOUNTS.	SPECIE.	U. S. CURRENCY.	6 PER CT. STATE BONDS.
State revenue.....	\$1,445 19	\$49,598 73	.....
Permanent School fund,	58,979 31	3,109 59	\$320,367 13
Available School fund.	.....	35,950 05	.....
University fund.....	.....	.....	.....
University land sales..	.....	.....	.....
Special loan tax.....	.....	.....	.....
County taxes.....	.....	57,941 28	.....
Convention taxes.....	.....	29,900 52	.....
Assessors' fees.....	.....	23 50	.....
Escheated estates.....	736 10	.....	.....
Settlement of estates..	908 13	2,489 13	.....
Militia fund.....	.....	45 00	.....
Total	\$62,068 73	\$179,057 80	\$320,367 13

XV.

OF BALANCES,

Grand Total of all Balances at credit of the following Accounts day of August, 1870.

5 PER CENT. STATE BONDS.	6 PER CENT. RAILROAD BONDS.	CERTIFIC'S OF INDEBTEDNESS. (COMPT'L'RS.)	TOTAL.
.....			\$51,043 92
\$82,168 82	\$1,753,317 00	.....	2,217,941 85
.....			85,950 05
184,472 26			134,472 26
.....		\$10,300 41	10,300 41
.....		79,409 50	79,409 50
.....			57,941 28
.....			29,900 52
.....			23 50
.....			736 10
.....			3,379 26
.....			45 00
\$216,641 08	\$1,753,317 00	\$89,700' 91	\$2,621,161 65

NOTE.—The mahuscript 6 per cent. State bonds and Comptrol-
r's certificate of indebtedness represent equal amounts State war-
ants canceled.

TABLE XVI.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
A.			
12	Salaries of 20 district attorneys.	\$83 33	\$1,252 52
	Total	\$83 33	
B.			
3	Blank books and stationery, Supreme Court	\$39 92	\$774 32
22	Furnishing Governor's mansion.	813 76	.....
39	Postage, porter hire, fuel and contingencies, Comptroller's office.	39 01	20 05
69	Expense of sale of University lands	110 00	1,369 75
73	Extra clerk hire for bringing up back taxes	233 31	943 44
102	Paying costs in suits by the State.	100 00	280 00
103	Repairs on the Treasury building.	170 60	.....
105	Repairs, office furniture and contingencies, General Land office.	19 30	76 52
107	Repairs on capitol, furniture, out-buildings, grounds and fence and pay of nightwatch	200 00	170 85
118	Reports of Supreme Court	10,703 00	.....
	Total	\$12,428 90	

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPOPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	C..		
1	Salary of Governor.....	\$333 33	\$1,000 01
2	Salary of private secretary, Governor's office.....	133 33	366 67
3	Recovering fugitives from justice, Governor's office.....	2,113 00	1,887 00
5	Telegraphing and postage, Governor's office.....	42 90	293 69
6	Books and stationery, Governor's office.....	5 45	189 55
7	Porter hire, fuel and contingencies, Governor's office.....	168 20	324 25
8	Salary of Secretary of State...	833 34	.....
9	Salary of clerk, Secretary of State's office.....	500 00	.....
11	Printing, Secretary of State's office.....	32 00	368 00
12	Books and stationery, Secretary of State's office.....	60 03	231 37
13	Porter hire, fuel and contingencies, Secretary of State's office,	330 47	467 81
14	Distributing Texas Reports, Secretary of State's office.....	200 00	.....
15	Salaries of five judges, supreme court.....	8,625 00	1,875 00
17	Pay of sheriff, supreme court...	69 00	415 50
18	Pay of three librarians, supreme court.....	331 66	121 14
20	Blank books and stationery, supreme court.....	90 75	799 65

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	C.		
21	Postage, porter hire, fuel and contingencies, supreme court.	\$138 15	.....
22	Salaries of 17 district judges...	24,476 55	\$486 74
23	Salaries of 17 district attorneys.	6,014 51	5,498 37
24	Fees of attorneys, clerks and sheriffs in felony cases.....	6,278 21	139 21
25	Salary of Attorney General....	1,250 00	.....
26	Fees of Attorney General in felony cases.....	340 00	60 00
27	Books, stationery and printing, Attorney General's office....	42 15	107 12
28	Postage, porter hire, fuel and contingencies, Attorney General's office.. ..	63 60	390 17
29	Salary of Comptroller.....	1,250 00	.....
30	Chief Clerk, Comptroller's office	666 69	.....
31	Bookkeeper, Comptroller's office	533 34	.....
32	Accountant, Comptroller's office	533 34	.....
33	Tax clerk, Comptroller's office.	533 34	.....
34	Five assistant clerks, Comptroller's office.....	2,307 11	319 14
35	Books, assessment rolls, blanks, stationery and printing, Comptroller's office.....	1,354 33	254 22

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	C.		
36	Postage, porter hire, fuel and contingencies, Comptroller's office	\$662 18	\$721 64
37	Salary of Treasurer	833 34	.....
38	Bookkeeper, Treasurer's office.	533 34	.....
39	Clerk, Treasurer's office	400 00	16 67
40	Books, stationery and printing, Treasurer's office	45 95	180 15
41	Postage, porter hire, fuel and contingencies, Treasurer's office	253 88	6 36
42	Pay of nightwatch, Treasury building	100 00	.....
43	Salary of Commissioner General Land office	833 34	.....
44	Chief clerk, General Land office	600 00	.....
45	Receiver, General Land office.	600 00	.....
46	File and application clerk, General Land office	500 00	.....
47	Spanish translator, General Land office	533 35	.....
48	Chief draughtsman, General Land office	566 69	.....
49	Salaries of six assistant draughtsmen, General Land office	3,125 00	425 00
50	Salaries of four assistant clerks, General Land office	1,443 33	213 34

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	C.		
51	Books, stationery and printing, General Land office.....	\$490 15	\$22 55
52	Postage, porter hire, fuel and contingencies, General Land office.....	594 18	238 57
53	Salary of Superintendent Lunatic Asylum.....	1,041 67	.....
54	Support of Lunatic Asylum....	2,800 00	11,700 00
55	Additions and repairs to Lunatic Asylum.....	287 00	463 00
56	Salary of Superintendent Deaf and Dumb Asylum.....	1,125 00	.....
57	Support of Deaf and Dumb Asy- lum.....	2,912 03	87 97
58	Salary of Superintendent Blind Asylum.....	750 00	.....
59	Support of Blind Asylum.....	1,500 00	.....
72	Pensions.....	1,027 09	250 00
73	Salary of keeper, State ceme- tery.....	50 00	.....
78	Costs due attorneys, clerks and sheriffs, 1867 and 1868.....	471 59	60
79	Arrearages due officers appointed by the Provisional Governor, 1865 and 1866.....	143 40	10,059 39
81	Repairs on executive mansion, furniture and grounds.....	618 60	128 90

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	C.		
82	Repairs on capitol buildings, fence and grounds.	\$572 00	\$428 00
84	Stationery, fuel and contingen- cies, office Superintendent of Public Instruction.	15 05	198 15
86	Salaries due district judges and attorneys, and fees due attor- neys, clerks and sheriffs from August 13 to December 31, 1866.	235 44	
88	Support of penitentiary.	21,846 87	18,118 29
	Total	\$107,154 25	

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	D.		
1	Salary of Governor.....	\$2,841 63	\$1,158 37
2	Salary of private secretary, Gov- ernor's office.....	937 50	562 50
3	Recovering fugitives from justice, Governor's office.....	882 00	1,618 00
4	Publishing proclamations, Gov- ernor's office.....	251 85	748 15
5	Books and stationery, Governor's office.....	97 05	102 95
6	Postage, porter hire, fuel and contingencies, Governor's of- fice.....	838 00	12 00
7	Telegraphing, Governor's office.	300 00	.....
8	Salary of Secretary of State...	1,824 44	675 56
9	Salary of clerk, Secretary of State's office.....	815 16	684 84
10	Books, stationery and printing, Secretary of State's office...	445 85	54 15
11	Postage, porter hire, fuel and contingencies, Secretary of State's office.....	850 00	.....
12	Express charges and distribution of Supreme Court Reports, Secretary of State's office...	199 80	200 20
13	Salaries of four judges, supreme court.....	8,750 00	9,250 00
14	Clerks' fees in felony cases, su- preme court.....	220 00	30 00

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	D.		
15	Blank books and stationery, supreme court.....	\$110 65	\$389 35
16	Pay of sheriff, supreme court..	418 67	181 33
17	Postage, porter hire, fuel and contingencies, supreme court.	300 00	.....
18	Salaries of 17 district judges...	26,931 44	32,568 56
19	Salaries of 17 district attorneys	5,473 89	11,526 11
20	Fees of attorneys, clerks and sheriffs in felony cases.....	6,126 38	1,873 62
21	Salary of Attorney General...	2,000 00	1,000 00
22	Fees of Attorney General in felony cases.....	320 00	180 00
23	Books and stationery, Attorney General's office.....	200 00	.....
24	Postage, porter hire, fuel and contingencies, Attorney General's office.....	300 00	.....
25	Salary of Comptroller.....	1,851 93	648 07
26	Salary of chief clerk, Comptroller's office.....	1,333 28	666 72
27	Salaries of bookkeeper, accountant and tax clerk, Comptroller's office.....	3,199 98	1,600 02
28	Salaries of five assistant clerks, Comptroller's office.....	4,595 79	2,404 21
29	Books and stationery, Comptroller's office.....	600 00	.....
30	Printing and paper, Comptroller's office.....	2,013 60	.....

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	D.		
31	Postage, porter hire, fuel and contingencies, Comptroller's office.....	\$758 54	\$41 46
32	Salary of Treasurer.....	1,759 11	740 89
33	Salary of bookkeeper, Treasurer's office.....	1,084 43	533 32
34	Books and stationery, Treasurer's office.....	150 00	.....
35	Postage, porter hire, fuel and contingencies, Treasurer's office.....	300 00	.....
36	Salary of Commissioner General Land office.....	1,817 68	682 32
37	Chief clerk, General Land office.....	1,195 00	605 00
38	Receiver, General Land office.	1,165 00	635 00
39	Chief draughtsman, General Land office.....	1,133 28	566 72
40	Spanish translator, General Land office.....	991 05	608 95
41	Salaries of file and application clerk, examining clerk and two assistant draughtsmen, General Land office.....	4,000 00	2,083 33
42	Salaries of four assistant clerks, General Land office.	3,038 76	1,817 90
43	Books and stationery, General Land office.....	500 00	.....

TABLE XVI.—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

O.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	D.		
1	Postage, porter hire, printing and contingent expenses, General Land office.....	\$628 75	\$171 25
5	Salary of Superintendent of Lunatic Asylum.....	1,248 97	1,251 03
1	Support of Lunatic Asylum...	9,813 72	5,186 28
	Salary of Superintendent Deaf and Dumb Asylum.....	1,050 00	750 00
	Support of Deaf and Dumb Asylum.....	6,500 00	.....
	Salary of Superintendent Blind Asylum.....	500 00	700 00
	Support of Blind Asylum....	3,750 00	1,250 00
	Support of Penitentiary.....	9,387 08	40,612 92
	Pensions.....	797 91	1,277 09
	Salary of keeper State cemetery.	62 50	37 50
	Deficiencies in appropriations for 1869, for clerks' fees and for postage, fuel and contingencies, supreme court.....	364 99	35 01.
	Repairs, purchase of stationery, fuel, lights and other contingencies for Representative Hall and Senate Chamber...	2,000 00	.....
	Salaries of three additional draughtsmen, General Land office.....	2,454 16	2,537 51
	Salaries of two additional clerks, General Land office.....	1,399 88	1,400 12

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	D.		
62	Per diem and mileage of members and pay of officers and employes, Legislature.....	\$37,326 48	\$2,673 52
63	Printing and contingencies, Legislature.....	4,185 43	814 57
64	Repairing and furnishing Governor's mansion.....	1,500 00	.....
65	Pay of extra clerks, Secretary of State's office.	1,500 00	.....
66	Salary of late State Librarian..	641 10	.....
67	Salary of clerk, Treasurer's office.	756 66	443 34
68	Pay of night watchman, Treasury building.....	300 82	179 18
69	Printing reports of the different officers of the provisional civil government of Texas.....	4,665 00	5,335 00
70	Attorneys' fees for prosecuting claims of Texas in the matter of the Texas indemnity bonds.	1,010 00	.....
71	Salaries of four draughtsmen, General Land office.....	333 32	68
72	Refurnishing and repairing Treasurer's office and purchase of safe.....	2,000 00	.....
73	Repairing Governor's mansion..	1,600 00	.....
74	Printing journals of constitutional convention.....	3,010 00	990 00
75	Copying list of registered voters of the State.....	6,149 96	04

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	D.		
76	Salaries of three additional clerks, General Land office.....	\$1,950 00	\$1,300 00
77	Salaries of two additional draughtsmen, General Land office.....	1,125 00	675 00
78	Salary of photographer, General Land office.....	600 00	600 00
79	Purchase of apparatus and mate- rials for a photo-lithographic bureau, General Land office..	5,500 00	.....
80	Purchase of furniture for Gen- eral Land office.....	1,000 00	.....
81	Furnishing and repairing Comp- troller's office.....	1,600 00	.....
82	Salary of one additional clerk, Comptroller's office.....	626 07	473 93
83	Purchase of books for supreme court library.....	1,000 00	.....
84	Mileage and per diem pay of members and per diem pay of officers and employes, Twelfth Legislature.	184,713 72	40,286 28
85	Printing and contingencies, 12th Legislature.....	53,646 97	28,475 09
86	Guard service in penitentiary..	237 69	.....

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

NO.	APPROPRIATIONS.	AMOUNT DRAWN.	AMOUNT UNDRAWN.
	D.		
87	To pay difference between currency and specie in salaries of officers under Governor A. J. Hamilton, specie, \$2,580 64 drawn, \$419 36 undrawn.	.....	.....
88	Salary due State Engineer I. H. Hallonquist	\$1,328 20	.....
89	Salary due H. W. Moore	111 00	.....
90	Salary due health officers during epidemic seasons of 1867 and 1868	650 00	\$250 00
95	Repairs and additions, capitol buildings	6,120 00	6,380 00
96	Repairs and additions, supreme court building	5,000 00	6,600 00
97	Repairs and additions, Governor's mansion	4,981 04	18 96
100	Relief of David Cole	50 00	... ..
	Total	\$468,098 16	
	Specie	\$2,580 64	

TABLE XVI—Continued.

STATEMENT OF WARRANTS

Drawn by the Comptroller on the Treasurer from September 1, 1869, to August 31, 1870, inclusive.

LETTER.		SPECIE.	CURRENCY.
A.	Appropriations for support of State government from August 13, 1866, to December 31, 1866....	.....	\$83 33
B.	Appropriations for support of State government for years 1867 and 1868. ....	.....	12,428 90
C.	Appropriations for support of State government for year 1869 and to pay arrearages.....	.....	107,154 25
D.	Appropriations for support of State government for year 1870 and to pay arrearages.....	\$2,580 64	468,098 16
	Total	\$2,580 64	\$587,764 64

TABLE XVI—Concluded.

RECAPITULATION.

YEAR.	STATE REVENUE.	CURRENCY.	SPECIE.
1869	September	\$19,491 19	.....
1869	October	21,383 63	.....
1869	November	27,063 08	.....
1869	December	16,632 38	.....
1870	January.	27,992 26	.....
1870	February	62,326 29	.....
1870	March	23,366 39	.....
1870	April.	34,295 99	.....
1870	May	19,189 29	.....
1870	June	118,591 01	.....
1870	July	26,949 98	\$1,151 25
1870	August	190,483 15	1,429 39
	Total	\$587,764 64	\$2,580 64

EXHIBIT OF

NAME OF ROADS.	PERIOD FOR WHICH THE REPORT IS MADE	CAPITAL STOCK.	STOCK PAID IN	AMOUNT EXPENDED FOR LAND, CON- STRUCTION OF ROAD, IN BUILDINGS, ETC.
Buffalo Bayou, Brazos and Colorado..	From June 15, 1868, to April 1, 1870.....			\$709,574 47 \$c
Houston and Texas Central.....	The year ending June 1, 1870.....	\$802,700 00	\$802,685 00	4,111,705 11* 3.8
Southern Pacific.....	The year ending May, 1870.....	686,982 82	686,982 82	193,334 07 :
Houston Tap and Brazoria.....	From February 6, 1869. to March 31, 1870.....			

TABLE NO XVII

REPORTS OF RAILROAD COMPANIES

ESS.	AMOUNT DUE COMPANY.	RECEIVED FOR TRANSPORTATION.	FREIGHT. TONS.	EXPENSES.	ENGINE HOUSES AND SHOPS	ENGINES AND CARS	MILES RUN BY TRAINS	NUMBER OF MEN EMPLOY'D	PERSONS INJURED.	PERSONS INJURED BY NEGLIGENCE	SALE OF LAND DONATED BY THE STATE, ACRES.	LAND NOT SOLD, ACRES.
100		\$409,544 10			8	85	56,700	148	2			
97		1,385,176 83	131,924	\$576,502 77	36	365	274,960	503	8		108,800	915,200
72	\$12,182 00	371,419 72	27,390	119,407 21	3	6	53,241	802	8			
		47,673 54*		47,673 54								

* This amount does not include receipts for transportation of mails.

* Embraces expenditures, etc., from organization of company to date.

* Reports rejected by Comptroller, it not having been made according to law.

STATEMENT

Of Special Warrants drawn by the Comptroller on the Treasurer from the first day of September, 1869, to the thirty-first day of August, 1870, inclusive.

ACCOUNT.	SPECIE.	CURRENCY.
<i>County Tax Fund.</i>		
Distribution of taxes due the several counties from 1865—1869.....	.....	\$15,486 35½
<i>School Fund.</i>		
Salary of Superintendent Public Instruction.....	.....	208 33
<i>Estates of Deceased Persons.</i>		
Estate of John Husky.....	\$1,921 53	.....
Total.....	\$1,921 53	\$15,694 68½

RECAPITULATION.

ACCOUNT.	SPECIE.	CURRENCY.
State revenue.....	\$2,580 64	\$587,764 64
County tax fund.....	.....	15,486 35½
School fund.....	.....	208 33
Estates of deceased persons.....	1,921 53	.....
Total.....	\$4,502 17	\$603,459 32½

TABLE XVIII.

Returns of Occupation Taxes for the Year Ending December, 1869.

COUNTIES.	TO WHAT TIME RETURNED.	AMOUNTS.
Anderson.....	December 31, 1869....	\$666 66
Angelina.....	December 31, 1869....	250 00
Atascosa.....	December 31, 1869....	205 00
Austin.....	December 31, 1869....	1,632 50
Bandera.....	December 31, 1869....	225 00
Bastrop.	December 31, 1869....	2,731 81
Bee.....	March 31, 1869.....	17 50
Bell....	December 31, 1869....	1,670 00
Bexar.....	No returns.....	
Blanco.....	December 31, 1869....	37 50
Bosque.....	December 31, 1869....	335 00
Bowie.....	December 31, 1869....	882 50
Brazoria.....	December 31, 1869....	1,773 35
Brazos.....	December 31, 1869....	2,569 08
Brown.....	No returns.....	
Burleson.....	June 30, 1869.....	358 32
Burnet.....	No returns.....	
Caldwell.....	December 31, 1869....	1,872 50
Calhoun.....	December 31, 1869....	2,942 50
Cameron.....	December 31, 1869....	3,167 50
Chambers.....	No returns.....	
Cherokee.....	April 25, 1869.....	475 00
Collin.....	December 31, 1869....	1,187 50
Colorado.....	December 31, 1869....	4,223 62
Coleman.....	No returns.....	
Comal.....	December 31, 1869....	850 00
Comanche.....	No returns.....	
Cooke.....	December 31, 1869....	285 00
Coryell.....	December, 31, 1869....	550 00
Dallas.....	September 30, 1869....	362 50
Amount carried forward.....		\$29,270 29

TABLE XVIII—Continued.

Returns of Occupation Taxes for the Year ending December, 1869.

COUNTIES.	TO WHAT TIME RETURNED.	AMOUNTS.
Amount bro't forward.....		\$29,270 29
Davis.....	September 30, 1869.....	805 00
Denton.....	December 31, 1869.....	515 00
DeWitt.....	December 31, 1869.....	1,890 00
Ellis.....	No returns.....	
El Paso.....	December 31, 1869.....	995 00
Erath.....	March 31, 1869.....	25 00
Falls.....	December 31, 1869.....	1,218 37
Fannin.....	December 31, 1869.....	1,182 50
Fayette.....	December 31, 1869.....	3,163 34
Fort Bend.....	March 31, 1869.....	610 00
Freestone.....	December 31, 1869.....	480 00
Galveston.....	December 31, 1869.....	19,278 78
Gillespie.....	December 31, 1869.....	1,530 00
Goliad.....	December 31, 1869.....	990 00
Gonzales.....	December 31, 1869.....	2,261 00
Grayson.....	December 31, 1869.....	1,640 72
Grimes.....	December 31, 1869.....	2,022 50
Guadalupe.....	December 31, 1869.....	1,240 00
Hamilton.....	March 31, 1869.....	50 00
Hardin.....	No returns.....	
Harris.....	December 31, 1869.....	10,261 14
Harrison.....	December 31, 1869.....	3,570 60
Hays.....	December 31, 1869.....	225 00
Henderson.....	December 31, 1869.....	800 00
Hidalgo.....	December 31, 1869.....	112 50
Hill.....	December 31, 1869.....	492 50
Hood.....	December 31, 1869.....	41 66
Houston.....	December 31, 1869.....	2,057 50
Hunt.....	December 31, 1869.....	1,315 00
Amount carried forward.....		\$88,043 40

TABLE XVIII--Continued.

Returns of Occupation Taxes for the Year Ending December 1869.

COUNTIES.	TO WHAT TIME RETURNED.	AMOUNTS.
Amount bro't forward.....		\$88,043 40
Hopkins.....	December 31, 1869.....	1,200 00
Jack.....	December 31, 1869.....	1,612 50
Jackson.....	December 31, 1869.....	150 00
Jasper.....	No returns.....	
Jefferson.....	December 31, 1869.....	133 32
Johnson.....	No returns.....	
Karnes.....	December 31, 1869.....	475 00
Kaufman.....	December 31, 1869.....	1,845 00
Kendall.....	December 31, 1869.....	625 00
Kerr.....	December 31, 1869.....	200 00
Lamar.....	December 31, 1869.....	1,889 15
Lampasas.....	No returns.....	
Lavaca.....	December 31, 1869.....	1,333 90
Leon.....	March 31, 1869.....	612 50
Liberty.....	September 30, 1869.....	250 00
Limestone.....	December 30, 1869.....	1,337 50
Live Oak.....	No returns.....	
Llano.....	No returns.....	
McLennan.....	December 31, 1869.....	8,067 30
Madison.....	No returns.....	
Marion.....	December 31, 1869.....	3,975 83
Mason.....	December 31, 1869.....	375 00
Matagorda.....	December 31, 1869.....	502 50
Medina.....	December 31, 1869.....	1,242 00
Menard.....	No returns.....	
Milam.....	December 31, 1869.....	1,010 00
Montague.....	September 30, 1869.....	25 00
Montgomery.....	December 31, 1869.....	666 64
Nacogdoches.....	December 31, 1869.....	1,068 06
Amount carried forward.....		\$112,639 60

TABLE XVIII—Continued.

Returns of Occupation Taxes for the Year Ending December, 1869.

COUNTIES.	TO WHAT TIME RETURNED.	AMOUNTS.
Amount bro't forward.....		\$112,639 60
Navarro.....	December 31, 1869....	1,100 00
Newton.....	No returns.....	
Nueces.....	December 31, 1869....	1,537 00
Orange.....	No returns.....	
Palo Pinto.....	No returns.....	
Panola.....	June 30, 1869.....	287 00
Parker.....	December 31, 1869....	967 00
Polk.....	December 31, 1869....	550 00
Red River.....	December 31, 1869....	2,069 15
Refugio.....	December 31, 1869....	200 00
Robertson.....	September 30, 1869....	2,922 50
Rusk.....	June 30, 1869.....	666 67
Sabine.....	No returns.....	
San Augustine.....	December 31, 1869....	801 66
San Patricio.....	March 31, 1869....	100 00
San Saba.....	December 31, 1869....	68 75
Shelby.....	March 31, 1869.....	150 00
Smith.....	March 31, 1869.....	515 00
Starr.....	December 31, 1869....	403 33
Tarrant.....	December 31, 1869....	685 00
Titus.....	December 31, 1869....	1,950 00
Travis.....	December 31, 1869....	5,101 68
Trinity.....	December 31, 1869....	458 32
Tyler.....	No returns.....	
Upshur.....	December 31, 1869....	996 66
Uvalde.....	December 31, 1869....	779 15
Van Zandt.....	June 30, 1869.....	237 50
Victoria.....	December 31, 1869....	2,820 00
Walker.....	December 31, 1869....	1,345 83
Amount carried forward.....		\$138,951 80

TABLE XVIII—Concluded.

Returns of Occupation Taxes for the Year Ending December, 1869.

COUNTIES.	TO WHAT TIME RETURNED.	AMOUNTS.
Amount bro't forward.....		\$138,951 80
Washington.....	December 31, 1869.....	4,417 00
Webb.....	December 31, 1869.....	510 00
Wharton.....	December 31, 1879.....	700 00
Williamson.....	December 31, 1869.....	962 50
Wilson.....	March 31, 1869 .. .	125 00
Wise.....	No returns.....	
Wood.....	December 31, 1869.....	957 00
Zapata.....	No returns.....	
Total.....		\$146,023 30

NAME OF COUNTY.	LAND				TOWN LOTS.		HORSES.	
	LYING IN THE COUNTY.		LYING OUT OF THE COUNTY.		Value.	Number.	Value.	Number.
	No. Acres.	Value.	No. Acres.	Value.				
Anderson.....	505,589	\$682,403	233,713	\$282,400	\$56,151	3,203	\$166,150	
Angelina.....	148,554	140,611	8,238	6,891	9,351	1,157	55,160	
Archer.....	216,862	205,072	.....	.....	.....	.....	.....	
Atascosa.....	111,984	86,686	5,558	5,432	9,800	7,876	150,536	
Austin.....	353,726	1,291,884	145,342	131,808	188,681	5,907	197,685	
Bandera.....	105,820	62,372	.....	.....	7,660	369	7,585	
Bastrop.....	279,630	976,918	122,055	127,053	175,508	5,339	184,036	
Baylor.....	51,758	34,428	.....	.....	.....	.....	.....	
Bee.....	.....	.....	.....	.....	.....	.....	.....	
Bell.....	198,506	472,675	155,859	147,950	89,670	9,741	212,560	
Bexar.....	204,589	485,334	819,992	527,697	1,891,842	8,583	148,228	
Blanco.....	51,919	70,191	13,051	12,913	5,237	2,798	51,794	
Bosque.....	149,842	325,306	68,314	53,73	16,531	7,10	184,136	
Bowie.....	311,756	289,443	33,352	34,248	16,200	1,296	78,753	
Brazoria.....	309,395	823,226	309,314	310,131	125,321	4,214	127,996	
Brazos.....	211,052	450,632	42,475	46,426	133,851	2,918	102,956	
Brown.....	.....	.....	.....	.....	.....	.....	.....	
Burleson.....	305,328	555,109	.....	.....	31,375	4,352	122,843	
Burnet.....	115,965	204,148	5,906	8,631	12,635	2,963	75,789	
Caldwell.....	188,528	541,663	120,094	79,667	69,218	5,635	150,142	
Calhoun.....	131,930	113,152	233,497	188,935	300,242	1,208	30,310	
Callahan.....	.....	.....	.....	.....	.....	.....	.....	
Cameron.....	1,478,481	385,766	48,664	12,105	557,495	8,327	81,351	
Chambers.....	86,854	122,914	64,403	56,783	1,025	2,047	33,441	
Cherokee.....	306,594	476,473	.....	.....	35,764	29,981	138,174	
Clay.....	.....	.....	.....	.....	.....	.....	.....	
Collin.....	364,178	1,498,120	62,242	103,787	102,490	11,973	437,180	
Colorado.....	252,837	972,868	95,188	96,534	235,385	4,938	138,727	
Coleman.....	.....	.....	.....	.....	.....	.....	.....	
Comal.....	195,251	423,077	156,978	136,414	225,410	4,239	71,165	
Comanche.....	.....	.....	.....	.....	.....	.....	.....	
Concho.....	.....	.....	.....	.....	.....	.....	.....	
Cooke.....	150,679	260,050	34,575	43,054	25,320	3,267	111,621	
Coryell.....	181,204	285,620	33,983	31,984	12,680	5,673	129,560	
Total.....	6,971,811	\$12,236,171	2,812,793	\$2,444,575	\$4,334,548	145,051	\$3,187,878	

TABLE NO. XIX.

STATEMENT SHOWING THE ASSESSMENT

each County in the State for the Year 1869.

CATTLE.		SHEEP.		MERCHAN- DISE.	MONEY ON HAND OR AT INTEREST.	MISCELLA- NEOUS PROPERTY.	TOTAL VALUE.	POLL TAX.	AD VALOREM POLL TAX.	INCOME TAX.	SALARY TAX.	AVR'GE VALUE OF LAND IN COUNTY.	REMARKS.
Number.	Value.	No.	Value.										
16,604	\$66,581	1,594	\$1,888	\$80,485	\$73,266	\$174,402	\$1,583,726	\$1,306	\$3,686 58	\$615 17	.....	\$1 35	.....
11,046	46,110	1,436	1,561	4,495	.....	37,577	301,762	499	951 63	.....	.....	94	.....
.....	.....	.....	.....	.....	.....	.....	205,072	.....	307 60	.....	.....	95	.....
155,675	471,548	9,459	11,922	8,650	9,375	64,429	818,378	459	1,686 26	7 00	.....	77	.....
61,360	206,834	7,363	7,334	119,768	141,237	97,141	2,382,372	2,256	5,830 51	96 68	\$1 50	3 65	.....
8,709	31,415	11,476	14,953	3,225	.....	9,039	136,249	154	358 37	.....	.....	58	.....
31,985	151,227	2,328	2 303	123,982	113 887	139,146	1,993,760	1,038	4,027 94	704 68	1 00	3 49	.....
.....	.....	.....	.....	.....	.....	.....	34,428	.....	51 60	.....	.....	63	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
38,171	108,575	10,771	12,675	37,490	20,715	82,105	1,184,415	727	2,505 25	.....	.....	2 38	.....
49,511	195,364	5 109	5,853	558,781	80,892	69,955	3,963,951	1,335	7,280 84	1,513 26	23 56	2 37	.....
14,731	50,853	5,080	6,280	2,700	9,057	19,541	228,566	187	529 77	.....	.....	1 35	.....
20,042	97,359	3,742	4,224	19,418	17,646	49,518	767,870	523	1,674 73	11 40	.....	2 17	.....
6,596	47,306	714	1,144	12,060	18,740	46,467	544,361	731	1,547 54	46 14	.....	92	.....
43,363	133,869	5,400	8,208	43,430	9,261	44,937	1,626,379	1,546	3,986 22	72 50	2 45	2 66	.....
18,906	65,807	9,955	10,086	391,555	124,666	55,071	1,381,050	829	2,900 55	153 31	9 60	2 13	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
29,481	88,113	9,159	8,840	28,865	12,770	9 340	945,345	801	2,219 01	68 50	.....	1 81	.....
21,250	76,632	7,033	9,502	12,625	8,256	42,678	450,896	375	1,051 32	.....	.....	1 76	.....
27,555	89,705	4,755	4,551	94,578	46,507	82,810	1,158,841	838	2,576 29	316 10	.....	2 87	.....
34,215	111,435	2,530	4,710	197,583	25,837	506,027	1,478,231	579	2,797 04	715 40	3 00	85	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
36,932	165,125	7,437	4,409	161,424	88,959	118,625	1,575,199	893	3,256 27	2,280 11	219 78	26	.....
27,542	59,278	1,438	2,509	9,700	6,220	14,691	306,561	173	632 76	.....	.....	1 41	.....
10,105	43,093	2,710	2,715	58,641	19,648	89,944	864,452	1,176	2,472 66	.....	.....	1 55	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
19,896	139,960	4,646	8,100	77,170	98,700	178,280	2,643,787	1,427	5,392 71	409 20	.....	4 11	.....
47,918	145,798	3,533	3,601	97,985	98,102	88,734	1,877,734	1,215	4,011 60	41 20	9 12	3 85	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
20,303	82,33	1,124	1,098	97,000	110,519	68,845	1,215,889	863	2,686 78	171 82	6 12	2 16	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
23,804	100,292	1,370	1,370	20,163	12,428	61,121	635,419	585	1,538 36	12 00	.....	1 73	.....
26,517	14,980	3,772	3,780	9,280	7,760	54,720	650,364	621	1,596 54	.....	3 75	1 57	.....
802,517	\$2,889,590	123,964	\$143,621	\$2,271,053	\$1,154,478	\$2,293,143	\$30,955,057	\$21,136	\$67,576 75	\$7,234 47	\$279 88		

NAME OF COUNTY.	LAND				TOWN LOTS.		HORSES.	
	LYING IN THE COUNTY.		LYING OUT OF THE COUNTY.		Value.	Number.	Value.	
	No. Acres.	Value.	No. Acres	Value.				
Dallas.	438,729	\$1,567,625	80,9 3	\$142,488	\$183,300	13,226	\$403,000	
Davis.	348,955	512,080	25,014	17,780	10,850	1,426	93,300	
Dawson. ....	.....	.....	.....	.....	.....	.....	.....	
Denton.	228,312	529,478	195,220	198,855	43,905	7,691	225,659	
DeWitt.	368,827	662,871	235,484	216,103	37,743	8,80	163,426	
Dimmitt. ....	.....	.....	.....	.....	.....	.....	.....	
Duval. ....	.....	.....	.....	.....	.....	.....	.....	
Eastland. ....	.....	.....	.....	.....	.....	.....	.....	
Edwards. ....	.....	.....	.....	.....	.....	.....	.....	
Ellis.	319,066	738,694	49,656	49,656	46,925	8,114	221,215	
El Paso.	58,282	82,692	.....	.....	127,899	487	23,336	
Encinal.	669	450	.....	.....	.....	56	517	
Erath.	308,265	386,358	.....	.....	9,465	1,300	48,512	
Halls.	368,341	905,248	43,671	38,108	48,698	6,624	165,256	
Hannin.	383,729	1,061,307	160,785	204,035	96,505	7,280	250,270	
Hayette.	475,021	2,091,380	215,822	226,457	228,100	7,293	245,464	
Hort Bend.	231,432	582,980	127,040	136,767	88,993	3,918	110,816	
Keystone.	274,424	535,961	74,889	70,184	35,635	3,172	126,724	
Kerr. ....	.....	.....	.....	.....	.....	.....	.....	
Kilveston.	197,540	923,693	2,081,387	2,108,837	8,675,945	1,202	59,843	
Killespie.	127,235	194,078	46,979	31,186	133,700	1,730	50,460	
Kolliad.	217,164	192,756	26,566	24,896	108,783	8,473	140,146	
Konzales.	301,360	550,443	98,294	110,300	218,610	9,546	187,921	
Kayson.	305,927	945,422	99,247	165,317	113,130	7,010	229,902	
Kimes.	326,585	975,990	195,190	187,267	121,965	3,990	155,297	
Kidalupe.	360,376	786,193	161,715	147,586	108,490	10,718	222,899	
Kimble. ....	.....	.....	.....	.....	.....	.....	.....	
Kildeman. ....	.....	.....	.....	.....	.....	.....	.....	
Kildin.	61,313	39,726	.....	.....	1,658	564	17,080	
Kiris.	493,984	1,374,805	1,223,178	2,659,073	3,113,569	4,209	119,391	
Kirison.	488,637	1,312,013	256,981	184,718	281,880	3,230	238,571	
Kell.	183,419	183,419	.....	.....	.....	.....	.....	
Ks.	88,456	246,859	59,477	58,164	72,867	4,868	93,484	
Kerson.	269,074	295,765	15,572	29,912	19,055	2,171	97,435	
Total.	7,225,122	\$17,678,291	5,473,100	\$7,007,689	\$13,927,170	127,098	\$3,699,924	

TABLE NO. XIX—PART 2.

STATEMENT SHOWING THE ASSESSMENT

in each County in the State for the Year 1869.

CATTLE.		SHEEP.		MERCHAN- DISE.	MONEY ON HAND OR AT INTEREST.	MISCELLA- NEOUS PROPERTY.	TOTAL VALUE.	POLL TAX.	AD VALOREM POLL TAX.	INCOME TAX.	SALARY TAX.	AVR'GE VALUE OF LAND IN COUNTY	REMARKS.
Number.	Value.	No.	Value.										
29,390	\$150,486	7,239	\$8,346	\$87,545	\$82,924	\$227,551	\$2,853,265	\$1,757	\$6,036 96	\$64 20	.....	\$3 57	.....
2,940	13,700	40	100	9,800	2,500	22,100	682,210	1,069	2,092 41	29 00	.....	1 47	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
43,544	209,236	5,598	5,970	44,323	18,153	81,906	1,360,485	871	2,911 98	.....	.....	2 31	.....
57,082	149,439	22,333	22,638	71,150	23,933	94,626	1,441,929	1,268	3,431 05	58 60	.....	1 80	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
30,636	117,197	3,815	4,078	61,025	41,525	110,739	1,391,054	707	2,793 06	.....	.....	2 31	.....
2,788	37,915	1,900	4,301	84,080	2,291	60,435	422,449	685	1,320 82	135 50	17 50	1 41	.....
220	1,880	19,190	16,580	.....	.....	30	19,457	.....	29 18	.....	.....	67	.....
50,073	94,512	2,140	2,693	8,453	10,747	19,191	579,936	297	1,166 32	.....	.....	1 25	.....
24,260	52,700	5,088	3,723	50,778	16,965	68,496	1,349,972	796	2,820 95	.....	.....	2 45	.....
16,061	71,161	5,316	8,569	82,853	20,985	116,003	1,911,693	1,274	4,141 47	60 76	.....	2 76	.....
48,579	141,017	14,322	13,923	165,849	158,567	186,195	3,456,952	1,403	6,588 27	125 56	.....	4 40	.....
57,396	173,297	561	605	39,550	22,840	27,041	1,182,889	1,032	2,806 30	64 94	1 50	2 51	.....
13,787	41,524	2,017	2,017	60,050	53,657	105,379	1,041,131	2,219	3,780 75	450 05	.....	1 95	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
14,421	58,650	303	405	1,647,291	534,582	1,292,395	15,301,641	1,565	24,517 53	6,879 04	444 94	4 68	.....
32,883	124,886	2,274	3,017	33,560	34,601	54,221	659,709	646	1,635 54	14 50	.....	1 52	.....
73,368	206,896	10,172	11,032	44,247	21,989	44,357	795,102	610	1,802 58	29 12	.....	88	.....
57,361	198,293	10,414	10,420	92,737	50,510	129,126	1,548,365	1,130	3,452 54	119 64	.....	1 82	.....
19,508	95,797	3,717	5,573	82,238	16,050	212,466	1,865,895	1,160	3,957 97	588 00	.....	3 09	.....
25,162	75,905	7,000	6,679	151,072	178,413	120,497	1,973,085	1,140	4,098 86	99 24	1 50	2 98	.....
38,018	116,774	3,874	5,651	51,890	81,587	124,960	1,646,030	990	3,459 04	120 34	.....	2 18	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
5,943	18,156	528	510	2,000	.....	9,647	88,837	118	251 25	.....	.....	64	.....
53,298	267,011	3,712	5,880	143,863	21,200	2,265,308	9,970,102	1,038	15,993 80	130 70	30 50	2 78	.....
10,642	57,333	2,653	4,555	157,288	205,569	322,278	2,764,205	1,358	5,504 30	1,111 14	26 67	2 68	.....
.....	.....	.....	.....	.....	.....	.....	183,419	.....	275 12	.....	.....	1 00	.....
14,815	55,382	5,854	5,324	20,462	27,656	28,675	608,873	376	1,287 05	45 93	.....	2 79	.....
12,193	49,432	690	901	20,000	32,700	72,503	617,703	264	1,790 38	.....	.....	1 09	.....
734,368	\$2,578,579	140,753	\$153,555	\$3,212,106	\$1,659,944	\$5,799,130	\$55,716,388	\$24,373	\$107,947 48	\$10,126 26	\$522 61		

Made in

LAND

TOWN LOTS.

HORSES.

NAME OF COUNTY.

LYING IN THE COUNTY.

LYING OUT OF THE COUNTY.

No. Acres.

Value.

No. Acres.

Value.

Value.

Number.

Value.

N

Adalgo.....	804,193	\$142,402	.....	.....	\$1,650	5,162	\$48,137	
Bill.....	297,675	525,228	27,717	\$46,155	19,207	11,121	287,127	
Bod.....	63,824	115,253	13,850	19,417	4,040	4,673	107,047	
Opkins.....	362,445	402,431	.....	.....	75,678	6,494	226,055	
Buston.....	507,591	861,889	284,343	258,928	58,135	4,279	184,575	
Ant.....	282,758	553,096	35,800	43,437	22,618	8,123	232,001	
Clark.....	98,654	107,059	.....	.....	17,945	142	7,840	
Clarkson.....	216,887	285,732	77,508	119,645	9,667	2,674	51,234	
Asper.....	.....	.....	.....	.....	.....	.....	.....	
Person.....	119,136	155,533	93,251	99,370	72,767	5,669	68,291	
Amson.....	160,325	497,466	12,642	14,100	41,072	7,899	231,060	
Arnes.....	.....	.....	.....	.....	.....	.....	.....	
Arnes.....	152,529	139,567	30,216	23,163	17,210	9,917	200,420	
Arfman.....	267,561	42,603	78,670	72,308	38,490	5,864	160,583	
Andall.....	87,555	140,438	19,570	15,015	40,400	1,404	30,455	
Arr.....	55,592	73,039	2,409	4,696	6,093	398	13,797	
Arnble.....	.....	.....	.....	.....	.....	.....	.....	
Arney.....	.....	.....	.....	.....	.....	.....	.....	
Arrox.....	91,464	91,464	.....	.....	.....	.....	.....	
Arnar.....	453,359	1,258,823	74,570	79,914	87,750	7,559	272,090	
Arpasas.....	55,399	3,082	.....	.....	19,990	1,126	38,110	
Salle.....	.....	.....	.....	.....	.....	.....	.....	
Araca.....	322,044	735,734	98,963	82,692	43,175	5,957	159,013	
Arty.....	241,553	182,513	136,012	113,560	55,847	2,322	50,671	
Arstone.....	285,056	586,541	134,387	154,452	2,075	8,113	218,861	
Oak.....	.....	.....	.....	.....	.....	.....	.....	
Ar.....	64,602	45,026	.....	.....	1,610	959	29,329	
Arulloch.....	.....	.....	.....	.....	.....	.....	.....	
Arnnan.....	238,898	1,280,231	77,144	102,990	407,650	9,682	247,911	
Arullen.....	.....	.....	.....	.....	.....	.....	.....	
Arson.....	135,587	24,519	32,598	31,720	11,250	2,804	105,745	
Arn.....	149,958	491,008	86,796	87,594	1,010,550	1,026	69,980	
Ar.....	49,501	33,990	4,085	2,900	.....	312	11,035	
Ar.....	5,564,146	\$9,754,699	1 320,531	\$1 372,056	\$2,064,869	113,079	\$3,051,367	

TABLE NO. XIX—PART 3.

STATEMENT SHOWING THE ASSESSMENT

each County in the State for the Year 1869.

CATTLE.		SHEEP.		MERCHAN- DISE.	MONEY ON HAND OR AT INTEREST.	MISCELLA- NEOUS PROPERTY.	TOTAL VALUE.	POLL TAX.	AD VALOREM POLL TAX.	INCOME TAX.	SALARY TAX.	AVR'GE VALUE OF LAND IN COUNTY	REMARKS.
Number.	Value.	No.	Value.										
11,834	\$60,944	12,013	\$7,363			\$3,884	\$264,380	\$312	\$708 57			\$0 17	
29,449	109,556	6,993	6,330	\$17,550	\$45,229	86,676	1,213,058	896	2,715 57			2 00	
13,410	53,456	3,334	4,388	7,917	8,377	56,027	375,922	396	959 88			1 80	
18,666	95,236	14,113	14,347	34,532	10,267	109,241	1,167,787	1,094	2,846 96			1 66	
27,330	57,898	2,000	3,071	39,850	30,832	105,478	1,600,656	1,712	4,113 29	\$131 74	\$2 00	1 70	
27,956	118,481	9,901	10,740	52,281	21,436	115,587	1,169,677	1,009	2,764 66	64 40	9 50	1 95	
19,942	80,296	409	818	13,500	19,393	7,371	254,222	121	502 57	115 00		1 08	
91,241	292,820	2,112	2,647	9,600	40,230	35,882	847,457	400	1,671 18	49 50		1 31	
													No returns.
44,850	153,730	71	1,194	22,950	3,862	35,831	613,528	226	1,145 63	7 67		1 30	
20,772	104,930	3,711	3,964	27,351	36,078	55,756	1,011,777	634	2,151 53	31 00		3 10	
													No returns.
48,673	169,867	10,200	12,850	19,200	4,500	26,705	613,482	334	1,254 21			91	
24,109	106,030	2,422	2,832	28,761	13,060	66,243	960,910	724	2,165 36	76 47		1 76	
10,146	41,513	11,419	15,682	10,640	7,215	37,445	338,803	257	764 31	19 65		1 60	
10,937	45,594	3,511	4,902	5,000	3,350	31,566	188,067	193	474 93			1 31	
													No returns.
													No returns.
							91,464		137 19			1 00	
18,501	86,285	4,711	5,002	115,565	55,716	143,519	2,104,666	1,774	4,933 30	341 52		2 77	
21,836	84,057	2,133	3,603	10,685	2,334	22,123	263,984	166	561 97			1 50	
													No returns.
61,400	188,407	8,672	8,383	61,476	58,124	96,693	1,433,697	1,493	3,643 54			2 28	
													No returns.
25,066	57,893	1,155	1,673	17,922	6,235	23,922	510,236	333	1,098 35	15 00		75	
35,515	125,078	4,201	4,165	40,917	13,670	106,267	1,252,026	2,003	3,881 00	67 79		2 07	
													No returns.
38,973	155,006	6,314	8,428	2,500	1,950	51,132	294,981	219	660 67			69	
													No returns.
35,105	153,012	5,786	8,424	145,166	66,783	115,261	2,527,428	885	4,676 13	353 91		5 35	
													No returns.
18,494	56,469	3,891	4,365	9,200	39,520	51,230	534,018	591	1,391 70			1 65	
3,012	14,894	210	215	303,400	25,950	60,137	2,063,728	839	3,934 17	45 00	10 25	3 27	
21,835	65,505	3,740	4,645	17,500	6,175	23,230	164,980	274	521 47	16 00		68	
679,052	\$2,476,957	123,243	\$40,031	\$1,013,463	\$520,286	\$1,467,206	\$21,860,934	\$16,886	\$49,678 14	\$1,334 05	\$21 75		

STATEM

Made in each

NAME OF COUNTY.	LAND				TOWN LOTS.		HORSES.	
	LYING IN THE COUNTY.		LYING OUT OF THE COUNTY.		Value.	Number.	Value.	Number.
	No. Acres.	Value.	No. Acres.	Value.				
Matagorda.....	378,016	\$216,964	183,151	\$133,966	\$43,861	3,327	\$70,680	66,518
Maverick.....	.....	.....	.....	.....	.....	.....	.....	.....
Medina.....	130,632	128,648	19,885	18,145	85,098	1,783	32,309	46,872
Menard.....	.....	.....	.....	.....	.....	.....	.....	.....
Milam.....	290,243	502,870	25,401	79,273	23,443	5,005	141,100	24,542
Montague.....	94,445	79,453	.....	.....	4,549	287	13,125	19,692
Montgomery.....	390,594	375,383	133,380	127,567	38,215	1,357	57,665	6,666
Acogdoches.....	510,705	534,039	1,116,539	798,602	52,782	2,969	158,790	14,463
Brewster.....	553,081	1,148,777	117,577	146,671	39,375	9,558	278,180	34,776
Brewton.....	.....	.....	.....	.....	.....	.....	.....	.....
Brewster.....	710,664	201,661	78,178	21,561	247,749	15,547	160,266	125,005
Brewster.....	74,006	62,882	62,134	54,879	45,808	1,019	15,809	6,361
Brewster.....	.....	.....	.....	.....	.....	.....	.....	.....
Brewster.....	252,779	439,696	8,907	9,343	19,375	1,802	121,826	6,763
Brewster.....	157,383	310,537	19,466	60,484	71,852	4,114	129,503	21,285
Brewster.....	366,495	386,638	91,188	67,793	19,900	2,099	88,208	10,518
Brewster.....	.....	.....	.....	.....	.....	.....	.....	.....
Brewster.....	384,464	663,154	99,895	100,225	77,252	3,430	132,113	10,573
Brewster.....	190,999	110,953	9,251	51,790	55,049	7,100	85,732	78,281
Brewster.....	248,274	665,578	.....	.....	25,194	3,295	100,912	17,065
Brewster.....	.....	.....	.....	.....	.....	.....	.....	.....
Brewster.....	349,708	706,270	.....	.....	52,505	3,517	208,219	10,266
Brewster.....	164,426	129,155	31,069	33,171	10,528	812	46,627	4,696
Brewster.....	177,655	204,287	721,510	717,565	22,556	1,279	69,987	7,279
Brewster.....	.....	.....	.....	.....	.....	.....	.....	.....
Brewster.....	87,636	109,020	4,262	3,156	8,258	645	27,206	45,620
Brewster.....	.....	.....	.....	.....	.....	.....	.....	.....
Brewster.....	237,929	286,879	14,757	12,970	10,700	1,551	94,650	9,748
Brewster.....	382,881	902,762	67,658	65,384	104,601	3,797	224,512	14,566
Brewster.....	1,102,239	188,506	35,424	28,520	53,765	13,447	144,155	26,169
Brewster.....	.....	.....	.....	.....	.....	.....	.....	.....
Brewster.....	245,022	573,830	26,385	31,648	35,276	7,289	209,975	22,613
Brewster.....	.....	.....	.....	.....	.....	.....	.....	.....
Brewster.....	279,932	246,842	.....	.....	.....	.....	.....	.....
Brewster.....	.....	.....	.....	.....	.....	.....	.....	.....
Brewster.....	7,760,208	\$9,204,784	2,866,020	\$2,552,713	\$1,147,691	95,029	\$2,611,549	630,338

T SHOWING THE ASSESSMENT

ounty in the State for the Year 1869.

TITLE.	SHEEP.		MERCHAN- DISE.	MONEY ON HAND OR AT INTEREST.	MISCELLA- NEOUS PROPERTY.	TOTAL VALUE.	POLL TAX.	AD VALOREM POLL TAX.	INCOME TAX.	SALARY TAX.	AVR'GE VALUE OF LAND IN COUNTY	REMARKS.
	Value.	No.	Value.									
\$140,152	4,439	\$6,196	\$18,900	\$10,653	\$32,951	\$704,323	\$561	\$1,617 48			\$0 65	No returns.
198,548	1,823	1,833	18,840	8,895	20,908	513,224	404	1,173 82			98	No returns.
73,901	11,153	12,871	28,378	3,365	75,999	941,200	557	1,968 80			1 73	No returns.
77,986	742	1,276	1,535	1,060	11,318	190,302	124	409 33			84	No returns.
20,322	628	900	30,300	17,281	77,487	745,120	612	1,729 06	8 00		96	No returns.
73,767	3,178	3,180	33,010	31,771	116,707	1,802,648	1,215	3,950 52	146 48		1 04	No returns.
139,133	6,270	6,332	55,560	46,689	108,424	1,969,141	1,276	4,229 89			2 07	No returns.
384,036	93,335	93,195	91,795		18,188	1,218,451	296	2,123 37	144 41	\$8 19	28	No returns.
27,544	1,007	1,159	23,603	3,566	16,707	251,957	254	631 88	11 05	1 50	84	No returns.
33,606	2,939	2,969	22,018	32,753	69,031	750,617	917	2,043 01			1 73	No returns.
112,812	3,213	3,510	57,965	45,737	81,132	873,532	753	2,063 20	155 45		1 97	No returns.
31,468	1,307	1,400	26,350	45,805	56,497	724,059	1,088	2,173 19			1 05	No returns.
47,605	1,868	2,670	57,050	10,450	95,511	1,186,020	966	2,745 08	11 55		1 72	No returns.
235,748	4,240	4,015	36,076	7,947	12,655	599,965	212	1,111 94			58	No returns.
61,938	5,804	6,790	19,991	25,800	52,808	959,011	1,524	2,962 51	192 50		2 68	No returns.
49,755	4,993	5,318	88,275	66,649	123,798	1,300,789	1,889	3,840 33	134 10		2 01	No returns.
16,971	1,198	1,201	19,170	800	28,986	276,609	420	834 85	42 08		78	No returns.
34,486	1,401	1,404	42,460	40,167	42,985	1,175,897	663	2,426 83	24 43		1 74	No returns.
255,158	1,759	2,325	9,800	13,969	20,662	449,554	223	897 13			1 24	No returns.
38,912	2,864	2,864	16,733	3,305	57,326	524,339	853	1,639 50			1 20	No returns.
71,326	3,104	3,095	129,597	96,502	143,215	1,740,994	1,771	4,382 49	613 87		2 35	No returns.
132,792	116,037	113,624	17,950		8,560	687,872	489	1,520 80			17	No returns.
101,333	4,455	4,445	44,362	10,244	68,514	1,079,627	851	2,469 78			2 34	No returns.
						246,842		370 26			1 00	No returns.
\$2,359,299	277,757	\$282,572	\$389,718	\$523,408	\$1,340,359	\$20,912,093	\$17,948	\$49,315 00	\$1,483 92	\$9 69		

Made

NAME OF COUNTY.	LAND				TOWN LOTS.	HORSES.	
	LYING IN THE COUNTY.		LYING OUT OF THE COUNTY.				
	No. Acres.	Value.	No. Acres.	Value.	Value.	Number.	Value.
.....	395,467	\$715,371	31,967	\$31,967	\$41,660	3,674	\$174,602
.....	281,622	1,158,113	1,956,198	1,597,562	1,307,020	8,641	228,735
.....	90,922	90,572	.....	.....	7,904	119	48,273
.....	108,353	143,266	.....	.....	11,890	853	49,020
ur.....	347,529	771,124	30,368	41,482	55,115	3,179	214 216
le.....	100,861	43,345	14,248	15,603	27,685	794	20,295
Zandt.....	144,218	245,592	6,024	7,122	9,965	2,483	94,920
ria.....	197,246	264,918	132,097	99,442	378,997	5,826	97,025
er.....	300,602	471,683	137,936	180,256	123,828	2,533	113,834
ington.....	366,739	2,358,298	568,094	671,099	370,515	6,426	251,631
.....	289,423	35,314	.....	.....	81,907	1,833	20,980
ton.....	117,853	197,737	.....	.....	22,650	2,880	71,529
ta.....	.....	.....	.....	.....	.....	.....	.....
rger.....	.....	.....	.....	.....	.....	.....	.....
mson..	200,401	649,764	91,589	93,131	30,035	13,603	329,683
a.....	117,003	148,941	33,371	40,288	4,785	6,426	98,379
.....	65,206	96,019	.....	.....	3,360	861	32 245
.....	195,146	340,736	24,874	22,873	22,000	2,187	103,924
.....	368,678	330,840	.....	.....	.....	.....	.....
.....	564,878	73,197	.....	.....	100	5,066	44,035
a.....	.....	.....	.....	.....	.....	.....	.....
al.....	4,252,047	\$8,139,830	3,026,423	\$2,800,825	\$2,499,416	67,384	\$1,993,326
.....	6,971,811	\$12,236,171	2,812,793	\$2,444,575	\$4,334,548	145,051	\$3 187,878
.....	7,225,122	17,678,291	5,473,100	7,007,689	13,927,170	127,098	3,699,924
.....	5,564,146	9,754,699	1,320,531	1,372,056	2,064,869	113,079	3,051,367
.....	7,760,208	9,204,784	2,866,020	2,552,713	1,147,691	95,029	2,611,549
.....	4,252,047	8,139,830	3,026,423	2,800,825	2,499,416	67,384	1,993,326
.....	31,773,334	\$57,013,775	15,498,867	\$16,177,858	\$23,973,694	547,641	\$14,544,044

TABLE NO. XIX—PART 5.

STATEMENT SHOWING THE ASSESSMENT

in each County in the State for the Year 1869.

CATTLE.		SHEEP.		MERCHAN- DISE.	MONEY ON HAND OR AT INTEREST.	MISCELLA- NEOUS PROPERTY.	TOTAL VALUE.	POLL TAX.	AD VALOREM POLL TAX.	INCOME TAX.	SALARY TAX.	AVR'GE VALUE OF LAND IN COUNTY	REMARKS.
Number.	Value.	No.	Value.										
13,104	\$65,546	3,090	\$3,236	\$38,300	\$10,201	\$102,207	\$1,183,090	\$1,266	\$3,041 53	\$62 55	.....	\$1 81	.....
26,333	124,856	6,238	7,023	331,235	116,344	129,239	5,000,127	1,044	8,544 29	1,401 06	\$150 71	4 11	.....
11,370	48,632	1,408	1,863	7,900	10,020	29,609	244,773	885	1,251 64	.....	.....	99	.....
6,792	24,694	2,338	2,650	14,065	13,089	45,060	308,734	517	980 85	.....	.....	1 36	.....
11,647	56,675	2,965	3,157	39,020	64,550	135,969	1,381,308	1,885	3,956 95	211 61	.....	2 21	.....
69,248	217,965	40,240	32,770	25,050	5,000	50,825	438,538	356	1,013 95	21 90	.....	42	.....
11,937	48,735	2,075	2,113	36,531	4,966	57,741	507,685	593	1,354 22	.....	.....	1 70	.....
50,219	151,640	4,622	6,334	76,240	40,000	53,151	1,167,747	970	2,721 62	64 60	.....	1 34	.....
14,886	53,010	2,264	2,291	83,470	221,418	101,294	1,351,084	1,172	3,198 65	231 63	29 00	1 56	.....
29,028	87,084	11,493	11,045	335,955	103,995	235,047	4,424,669	3,069	9,706 01	422 98	.....	6 43	.....
15,837	78,366	81,160	70,928	38,924	.....	8,215	334,634	328	830 00	27 00	1 25	12	.....
25,397	78,827	370	320	11,600	9,421	19,376	411,460	736	1,353 17	22 00	.....	1 67	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
48,752	210,167	12,407	13,715	53,730	49,590	114,675	1,549,490	987	3,311 22	84 87	.....	3 28	.....
20,611	72,197	2,852	3,789	14,400	675	25,131	408,585	604	1,217 29	.....	.....	1 27	.....
19,834	100,648	1,024	1,286	2,550	8,000	21,961	266,069	201	600 40	1 20	.....	1 47	.....
10,223	44,157	17,934	27,401	25,675	32,995	50,026	669,787	744	1,748 67	60 86	.....	1 74	.....
.....	.....	.....	.....	.....	.....	.....	350,840	.....	496 26	.....	.....	89	.....
11,313	55,365	69,530	52,560	4,500	.....	12,537	242,294	195	558 42	.....	.....	13	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	No returns.
396,513	\$1,518,564	262,001	\$242,481	\$1,144,145	\$690,264	\$1,192,063	\$20,220,914	\$15,552	\$45,885 14	\$2,612 26	\$180 96		

RECAPITULATION.

802,517	\$2,889,590	123,964	\$143,621	\$2,271,053	\$1,154,478	\$2,293,143	\$30,955,057	\$21,136	\$67,576 75	\$7,234 47	\$279 88
734,368	2,578,579	140,753	153,555	3,212,106	1,659,944	5,799,130	55,716,388	24,373	107,947 48	10,126 26	522 61
679,052	2,476,957	123,243	140,031	1,013,463	520,286	1,467,206	21,860,934	16,886	49,678 14	1,334 05	21 75
630,338	2,359,299	277,757	282,572	889,718	523,408	1,340,359	20,912,093	17,948	49,315 00	1,483 92	9 69
396,531	1,518,564	262,010	242,481	1,144,145	690,264	1,192,063	20,220,914	15,552	45,885 14	2,612 26	180 96
3,242,806	\$11,822,989	927,727	\$962,260	\$8,530,485	\$4,548,380	\$12,091,901	\$149,665,386	\$95,895	\$320,402 51	\$22,790 96	\$1,014 89

RECAPITULATION CONDENSED.

PROPERTY.	AMOUNT.	TOTAL.
Total No. acres rendered, 47,272,201, valued at. . . .	\$73,191,633 00	
town lots.	23,973,694 00	
Total No. horses rendered, 547,641, valued at.	14,544,044 00	
Total No. cattle rendered, 3,242,806, valued at.	11,822,989 00	
Total No. sheep rendered, 927,727.	962,262 00	
merchandise, value.	8,530,485 00	
money on hand or at interest value.	4,548,380 00	
miscellaneous property, value	12,091,901 00	
Total value of prop'ty in State.		\$149,665,386 00
total ad valorem tax.	\$224,507 51	
total poll tax.	95,895 00	
total income tax.	22,790 96	
total salary tax.	1,014 89	
total ad valorem, poll, income and salary tax.		\$344,208 36

Average value of land in State, \$1 55.